



Amethod Public Schools

Regular Meeting of the AMPS Board of Directors

Published on March 22, 2024 at 12:02 PM PDT

Amended on March 23, 2024 at 8:37 AM PDT

Date and Time

Wednesday March 27, 2024 at 6:00 PM PDT

Location

1450 Marina Way South, Richmond, CA 94804

The Board of Directors (Board) and employees of Amethod Public Schools will be holding this meeting in person at **1450 Marina Way South, Richmond, CA 94804**.

Members of the public who wish to attend in person can join us at Richmond Charter Academy (RCA) at 1450 Marina Way South, Richmond, CA 94804. Or members of the public may meet via the Zoom meeting platform at:

<https://us02web.zoom.us/j/83187954557>

We also offer two-way teleconference locations for the public to attend in our Oakland school sites:

Oakland Charter High School- 2365 Coolidge Ave, Oakland, CA 94601

Downtown Charter Academy- 2000 Dennison St, Oakland, CA 94606

Oakland Charter Academy- 4215 Foothill Blvd, Oakland, CA 94601

Participating by Telephone: 669-900-9128 Meeting ID: 831 8795 4557

Public Comment: Members of the public attending in person who wish to comment on an agenda item please fill out a speaker card and submit it to a staff member. The Board Chair will call on you to enter the Boardroom. Members of the public who are join in via teleconference, please use raise hand tool in the reactions tab located at the bottom of the zoom screen or press star (*) nine if joining by telephone. The Board Chair will call on you. Please

note that comments are limited to two minutes. The Board Chair may increase or decrease the time allowed for public comment, depending upon the topic and number of persons wishing to be heard.

Access to Board Materials: A copy of the written materials which have been submitted to the School Board with the agenda relating to open session items may be reviewed by any interested persons on the Amethod Public School’s website at www.amethodschools.org following the posting of the agenda. Amethod reserves the right to show or distribute additional information and/or documents to the School Board at the meeting, and will make copies of such documents relating to open session items available to the public upon request.

Disability Access: Requests for disability-related modifications or accommodations to participate in this public meeting should be made 72 hours prior to the meeting by calling (510) 965-4562. All efforts will be made for reasonable accommodations. The agenda and public documents can be modified upon request as required by Section 202 of the Americans with Disabilities Act.

ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

Agenda

	Purpose	Presenter	Time
I.	Opening Items		6:00 PM
A.	Call the Meeting to Order	Gilbert Lopez Jr.	5 m
B.	Record Attendance	Sally Li	2 m
C.	Announcements		2 m
D.	Public Comments on Non-Agenda Items		2 m
	Members of the public may comment here on non-agenda items that relate to one or more schools operated by Amethod Public Schools.		
II.	Consent		6:11 PM
A.	Approval of 02/21/2024 Regular Board Meeting Minutes	Approve Minutes	2 m
B.	Approval of Updated AMPS Organization Chart	Vote	2 m
C.	Approval of Printer Lease Agreement with Konica Minolta	Vote	2 m

	Purpose	Presenter	Time
D.	Approval of Updated Finance Handbook	Vote	2 m
III.	Business		6:19 PM
A.	Approval of 2nd Interim Financial Reports	Vote	20 m
B.	Approval of Auditor Selection for 2024-2025	Vote	5 m
IV.	Discussion		6:44 PM
A.	Mid Year Local Control and Accountability Plan (LCAP) Update- Richmond Charter Academy	Discuss	Michelle Coleman 5 m
B.	Interim CEO Report	FYI	Sylvia Flores 10 m
	Topics discussed during this report will include Charter Renewal Tiers, Innovare Dashboard, Annual Spring Site Visits, school recognitions, recruitment, and sublease vacancy.		
V.	Open Session		6:59 PM
A.	Conflict of Interest Training for Board Members	FYI	YMC Attorney 60 m
B.	Public Comments on Sylvia Flores' Interim CEO Selection and Contract	FYI	2 m
	Members of the public may comment here on Sylvia Flores' Interim CEO selection and contract.		
VI.	Closed Session		8:01 PM
A.	Employee Evaluation	Discuss	25 m
B.	CONFERENCE WITH LEGAL COUNSEL- EXISTING LITIGATION	Discuss	15 m
	(Paragraph (1) of subdivision (d) of Section 54956.9) Name of case: SSG v. Amethod Public Schools		
C.	CONFERENCE WITH LEGAL COUNSEL- ANTICIPATED LITIGATION	Discuss	30 m
	Significant exposure to litigation pursuant to Paragraph (2) or (3) of subdivision (d) of Section 54956.9: two cases		

	Purpose	Presenter	Time
VII. Closing Items			9:11 PM
A. Adjourn Meeting	FYI	Gilbert Lopez Jr.	1 m

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Coversheet

Approval of 02/21/2024 Regular Board Meeting Minutes

Section: II. Consent
Item: A. Approval of 02/21/2024 Regular Board Meeting Minutes
Purpose: Approve Minutes
Submitted by:
Related Material:
Minutes for Regular Meeting of the AMPS Board of Directors on February 21, 2024

APPROVED



Amethod Public Schools

Minutes

Regular Meeting of the AMPS Board of Directors

Date and Time

Wednesday February 21, 2024 at 6:00 PM

Location

1450 Marina Way South, Richmond, CA 94804

The Board of Directors (Board) and employees of Amethod Public Schools will be holding this meeting in person at **1450 Marina Way South, Richmond, CA 94804**.

Members of the public who wish to attend in person can join us at Richmond Charter Academy (RCA) at 1450 Marina Way South, Richmond, CA 94804. Or members of the public may meet via the Zoom meeting platform at:

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to two minutes. The Board Chair may increase or decrease the time allowed for public comment, depending upon the topic and number of persons wishing to be heard.

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ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

Directors Present

A. Emmanuelli, E. Gallegos, E. Quiroz, G. Lopez Jr.

Directors Absent

None

Guests Present

S. Li

I. Opening Items

A. Call the Meeting to Order

G. Lopez Jr. called a meeting of the board of directors of Amethod Public Schools to order on Wednesday Feb 21, 2024 at 6:03 PM.

B. Record Attendance

Board Chair G. Lopez Jr. announces pursuant to Govt. Code Session 54953(f)(2), Board member Fr. Andres Emmanuelli informed the Board that he must participate in the meeting remotely for just cause. Fr. Andres has recently undergone surgery and is unable to drive. The Brown Act, as recently amended, allows the participation of Board members under these circumstances. The record shall note his participation remotely pursuant to this section.

C. Announcements

No announcements were made.

D. Public Comments on Non-Agenda Items

No public comments were made.

II. Consent

A. Approval of 01/17/2024 Regular Board Meeting Minutes

E. Quiroz made a motion to approve the minutes from Regular Meeting of the AMPS Board of Directors on 01-17-24.

E. Gallegos seconded the motion.

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

Roll Call

E. Quiroz Aye

G. Lopez Jr. Aye

E. Gallegos Aye

A. Emmanuelli Aye

B. Approval of 01/31/2024 Special Board Meeting Minutes

E. Quiroz made a motion to approve the minutes from Special Meeting of the AMPS Board of Directors on 01-31-24.

E. Gallegos seconded the motion.

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

Roll Call

G. Lopez Jr. Aye

A. Emmanuelli Aye

E. Gallegos Aye

E. Quiroz Aye

C. Approval of AMPS Academic Calendar 2024-2025

E. Quiroz made a motion to approve AMPS Academic Calendar 2024-2025.

E. Gallegos seconded the motion.

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

Roll Call

A. Emmanuelli Aye

E. Gallegos Aye

G. Lopez Jr. Aye

E. Quiroz Aye

D. Approval of School Safety Plans

E. Quiroz made a motion to approve School Safety Plans.

E. Gallegos seconded the motion.

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

Roll Call

G. Lopez Jr. Aye
E. Gallegos Aye
E. Quiroz Aye
A. Emmanuelli Aye

E. Approval of Resolution for Notice of Intent to Withdraw from CharterSafe

E. Quiroz made a motion to approve Resolution for Notice of Intent to Withdraw from CharterSafe.

E. Gallegos seconded the motion.

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

Roll Call

G. Lopez Jr. Aye
E. Quiroz Aye
A. Emmanuelli Aye
E. Gallegos Aye

III. Business

A. Mid Year Local Control and Accountability Plan (LCAP) Update

Dr. Ellingberg, Site Director from Oakland Charter Academy presents his mid year LCAP update. He provides an update on attendance, suspensions, expulsions, percentage of students reporting positive school climate on mid-year and end of year student surveys, and chronic absenteeism percentages.

Dr. Walker, Site Director from Benito Juarez Elementary presents her mid-year LCAP update. She provides an update on retention of staff, SBAC math and ELA, NWEA, professional growth plans, attendance, expulsions, and suspension rates. She also provides an update on parent engagements and providing use of technology to all students for learning.

Mrs. Lee, Site Director from Downtown Charter Academy presents her mid-year LCAP update. She provides an update on teacher retention rates, SBAC math and ELA, NWEA, and school culture. She also shares updates on family engagement meetings, community partnerships, and students access to technology.

Mrs. Nash, Site Director from Oakland Charter High School presents her mid-year LCAP update. She provides an update on courses with CCSS/NGSS, Lexia Learning, college and career readiness, parent meetings, SBAC math and ELA, teacher credentialing, and AP exams.

Mrs. Crocker, Site Director from John Henry High School presents her mid-year LCAP update. She provides an update on college readiness, family events, staff retention, school climate and culture. She also provides an update on suspension, expulsion, and action plans.

IV. Discussion

A. TomoClub Presentation

Avinash presents TomoClub and provides an update on the positive impacts their technology has on Amethod Public School's students. Tomoclub currently provides educational technology related games to Downtown Charter Academy, Oakland Charter Academy, and Benito Juarez Elementary after school program.

V. Closed Session

A. Conference with Labor Negotiator

The Board of Directors reconvene from closed session at 8:54pm.

VI. Open Session

A. Board Chair: Required Oral Report Regarding Interim Chief Executive Officer Employment Contract

Board Chair G. Lopez Jr. reports out Interim Chief Executive Officer Employment Contractual details. The contract term will begin February 26, 2024 and will end June 30, 2024. The contract states that the 2023-2024 prorated work schedule is based on a 224 annual work day and 2023-2024 prorated salary schedule based on a \$240,000 salary. Health and retirement benefits will be offered and the salary provided is in keeping with the compensation comparability study approved by the board on December 24, 2023.

B. Board Ratification/Approval of Interim Chief Executive Officer Employment Contract

E. Quiroz made a motion to ratify and approval of Interim Chief Executive Officer Employment Contract.

E. Gallegos seconded the motion.

Board Chair G. Lopez Jr. announces Sylvia Flores as the Interim Chief Executive Officer. The board **VOTED** unanimously to approve the motion.

Roll Call

E. Gallegos Aye

E. Quiroz Aye

Roll Call

A. Emmanuelli Aye

G. Lopez Jr. Aye

VII. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 8:59 PM.

Respectfully Submitted,

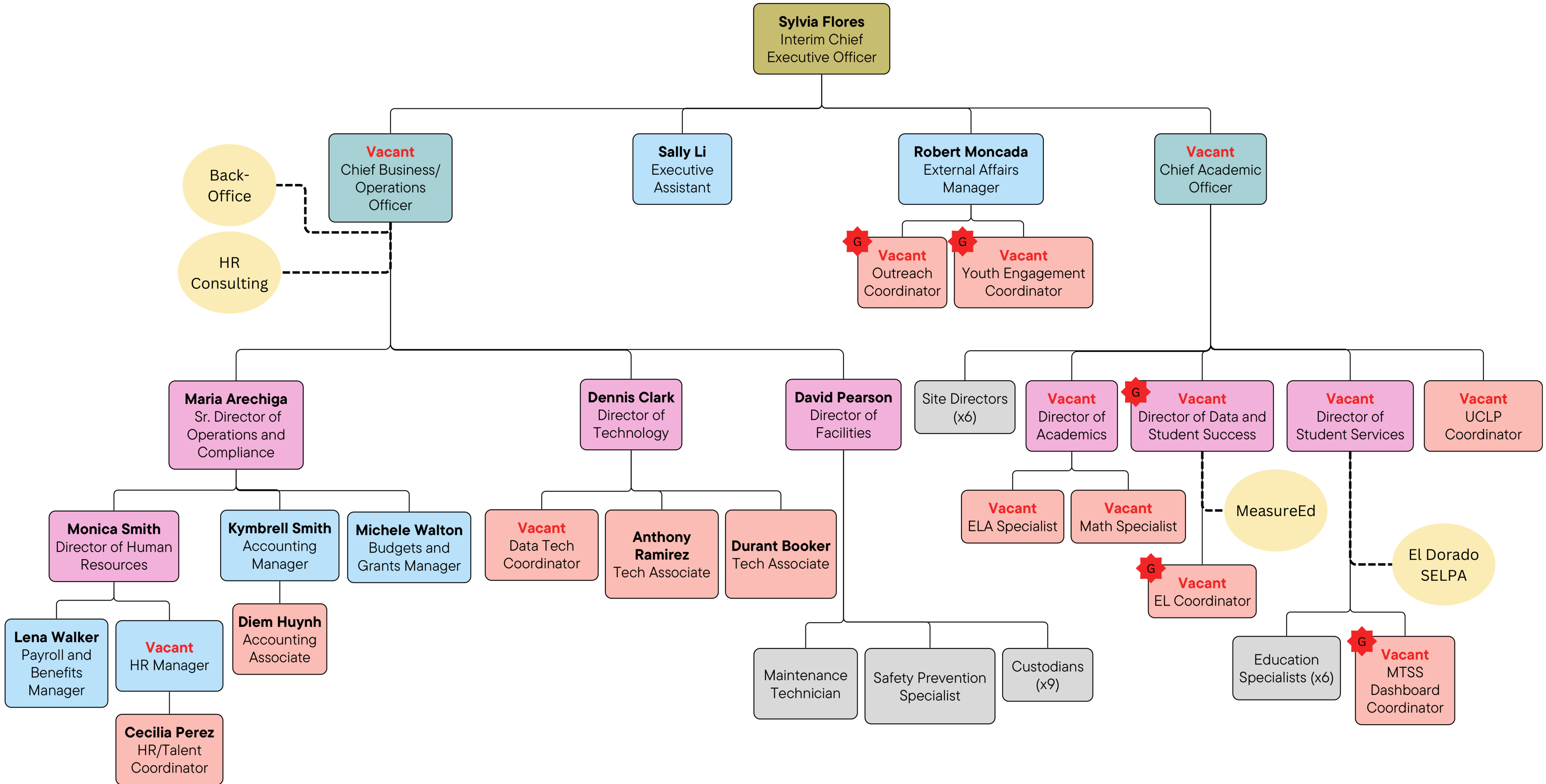
G. Lopez Jr.

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Coversheet

Approval of Updated AMPS Organization Chart


Section:	II. Consent
Item:	B. Approval of Updated AMPS Organization Chart
Purpose:	Vote
Submitted by:	
Related Material:	AMPS 23-24 Org Chart - SF Version (3).pdf



Coversheet

Approval of Printer Lease Agreement with Konica Minolta

Section:	II. Consent
Item:	C. Approval of Printer Lease Agreement with Konica Minolta
Purpose:	Vote
Submitted by:	
Related Material:	Tech Dept Copier Lease Renewal Board Briefing Sheet.pdf AMPS_EQUIPMENT AGREEMENT- KONICA MINOLTA.pdf

 AMPS <hr style="border: 2px solid red; width: 100px; margin: 5px auto;"/> HONOR HARD WORK	Amethod Public Schools <i>Board Item Overview</i>	
Subject:	Pacific Office Automation (POA) Printer/Copier Lease Renewal for all schools and the Home Office.	
Date:	03/27/2024	
<input checked="" type="checkbox"/> Action: <input type="checkbox"/> Information: <input type="checkbox"/> Committee:	Approve POA Equipment Lease	
RECOMMENDATIONS:	Approve	
SUMMARY OF PREVIOUS BOARD DISCUSSION AND ACTION:	None	
SUMMARY OF KEY ISSUES:	The Printer/Copier lease is a four year lease currently up for renewal. The lease provides printer/copiers and other print services for each of the six schools and the Home Office.	
FISCAL ANALYSIS:	The contract cost remains the same as previous years.	
ATTACHMENT(s):	Copy of POA Contract. The signable version has been sent to the Board Chair for e-signature.	



Equipment/
Service and
Supply Order

BUSINESS NAME _____
TSA # _____
ORDER # _____

This Order is incorporated into and made apart of the Total Services Agreement ("TSA") between Customer and POA which governs the equipment and/or services specified below.

BILL TO:	PO #	SOLD BY
AMETHOD PUBLIC SCHOOLS		MALLOY II
SHIP TO:		CONTACT PHONE #
LOCATIONS LISTED SCHEDULE "A"		510 235 2439

EQUIPMENT AGREEMENT					
QTY	ITEM	TYPE	EQUIPMENT DESCRIPTION	UNIT PRICE	TOTAL
			OETC NON-PROFIT PRICING		
7	KM	NEW	KONICA MINOLTA 850I	LEASE	LEASE
1	KM	NEW	KONICA MINOLTA C250I		

CONDITIONS OF SALE, CONTINGENCIES OR COMMENTS	Delivery and Install	INCLUDED
POA will issue AMPS a check for \$1,300.00 for the fax button that will be removed and refund.	Other: _____	
Please provide AMPS W-9.	SUBTOTAL	
POA will review color and monochrome usage annually.	SALES TAX	
AMPS have the flexibility to adjust color/monochrome impressions to stay within the current lease payment.	Cash Purchase Price	
	Monthly Lease Payment (plus applicable taxes)	9,036.95
	Lease Term	48

SERVICE AGREEMENT					
Service/Supply	MODELS	Monthly Minimum Number of Images	EXCESS PER IMAGE CHARGE	EXCESS BILLING CYCLE	SERVICE AGREEMENT TERM
Monochrome	Pooled	350,000	.01	<input type="checkbox"/> Monthly <input checked="" type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual	<input type="checkbox"/> 60 months
Color	Pooled	38,181	.055		<input checked="" type="checkbox"/> 48 months
					<input type="checkbox"/> 39 months
					<input type="checkbox"/> 36 months
					<input type="checkbox"/> other: _____

Additional Services	Monthly Min. Base	Monthly Min. Charge	Overage Rate	Additional Services Notes
MINIMUM MONTHLY SERVICE PAYMENT (plus applicable taxes) \$INCLUDED				

By signing this Order, Customer acknowledges and agrees: (a) this Order is NON-Cancelable; (b) this Order will be governed by the TSA General Terms and Conditions and its additional terms and conditions all of which are an integral part of this Order and incorporated herein; and (c) this Order relating to the equipment and services described herein, can only be changed by written agreement signed by both Parties.

PACIFIC OFFICE AUTOMATION	CUSTOMER
NAME	BUSINESS LEGAL NAME
TITLE	SIGNER NAME & TITLE
DATE	DATE
SIGNATURE	SIGNATURE

Schedule - A

AMETHOD PUBLIC SCHOOLS

and made a part of Lease Agreement entered between AMETHOD PUBLIC SCHOOLS as Lessee, and
PACIFIC OFFICE AUTOMATION INC.

EQUIPMENT DESCRIPTION	QTY	LOCATION
KONICA MINOLTA BIZHUB 850I	1	1402 MARINA WAY SOUTH RICHMOND CA 94804
KONICA MINOLTA BIZHUB 850I	3	1450 MARINA WAY SOUTH RICHMOND CA 94804
KONICA MINOLTA BIZHUB 850I	1	2000 DENNISON ST OAKLAND CA 94606
KONICA MINOLTA BIZBUB 850I	1	2365 COOLIDGE AVE OAKLAND CA 94601
KONICA MINOLTA BIZBUB C250I	1	2433 COOLIDGE AVE OAKLAND CA 94601(ARC HOUSE)
KONICA MINOLTA BIZHUB 850i	1	4215 FOOTHILL BLVD OAKLAND CA 94601

AMETHOD PUBLIC SCHOOLS

(Full Legal Name of Lessee)

(Authorized Signer/Title)

(Print Name)



PACIFIC OFFICE AUTOMATION

The Northwest's own, the nationally recognized copier company

TOTAL IMAGE MANAGEMENTSM TB

Schedule No. _____

Master Agreement No. _____

EQUIPMENT

Equipment Model & Description

Serial Number

Accessories

(7) KONICA MINOLTA BIZHUB 850I

(1) KONICA MINOLTA BIZHUB C250I

☐ See attached schedule for additional Equipment / Accessories

Equipment Location (if different from Billing Address) _____

SUPPLIER

Pacific Office Automation, Inc.

Name

Address

City

State

Zip

"Master Agreement" shall mean the above referenced Master Agreement. "Schedule" shall mean this Schedule. "TIM Agreement" shall mean this Schedule and the Master Agreement.

YOU HAVE SELECTED THE EQUIPMENT. THE SUPPLIER AND ITS REPRESENTATIVES ARE NOT OUR AGENTS AND ARE NOT AUTHORIZED TO MODIFY THE TERMS OF THE TIM AGREEMENT. YOU ARE AWARE OF THE NAME OF THE MANUFACTURER OF EACH ITEM OF EQUIPMENT AND YOU WILL CONTACT EACH MANUFACTURER FOR A DESCRIPTION OF YOUR WARRANTY RIGHTS. WE MAKE NO WARRANTIES TO YOU, EXPRESS OR IMPLIED, AS TO THE MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, SUITABILITY OR OTHERWISE. WE PROVIDE THE EQUIPMENT TO YOU AS-IS. YOU AGREE TO USE THE EQUIPMENT ONLY IN THE LAWFUL CONDUCT OF YOUR BUSINESS AND NOT FOR PERSONAL, HOUSEHOLD OR FAMILY PURPOSES. WE SHALL NOT BE LIABLE FOR CONSEQUENTIAL OR SPECIAL DAMAGES. WE MAKE NO REPRESENTATION OR WARRANTY OF ANY KIND, EXPRESS OR IMPLIED, WITH RESPECT TO THE LEGAL, TAX OR ACCOUNTING TREATMENT OF THE TIM AGREEMENT AND YOU ACKNOWLEDGE THAT WE ARE AN INDEPENDENT CONTRACTOR AND NOT A FIDUCIARY OF CUSTOMER. YOU WILL OBTAIN YOUR OWN LEGAL, TAX AND ACCOUNTING ADVICE RELATED TO THE TIM AGREEMENT AND WILL MAKE YOUR OWN DETERMINATION OF THE PROPER TIM AGREEMENT TERM FOR ACCOUNTING PURPOSES.

YOUR PAYMENT OBLIGATIONS ARE ABSOLUTE AND UNCONDITIONAL AND ARE NOT SUBJECT TO CANCELLATION, REDUCTION OR SETOFF FOR ANY REASON WHATSOEVER. BOTH PARTIES AGREE TO WAIVE ALL RIGHTS TO A JURY TRIAL. THE TIM AGREEMENT SHALL BE GOVERNED BY THE LAWS OF OREGON. YOU CONSENT TO THE JURISDICTION AND VENUE OF FEDERAL AND STATE COURTS IN OREGON.

TO HELP THE GOVERNMENT FIGHT THE FUNDING OF TERRORISM AND MONEY LAUNDERING ACTIVITIES, FEDERAL LAW REQUIRES ALL FINANCIAL INSTITUTIONS TO OBTAIN, VERIFY AND RECORD INFORMATION THAT IDENTIFIES EACH PERSON WHO OPENS AN ACCOUNT. WHAT THIS MEANS TO YOU: WHEN YOU OPEN AN ACCOUNT, WE WILL ASK FOR YOUR NAME, ADDRESS AND OTHER INFORMATION THAT WILL ALLOW US TO IDENTIFY YOU. WE MAY ALSO ASK TO SEE IDENTIFYING DOCUMENTS.

ALL OF THE TERMS AND CONDITIONS SET FORTH IN THE MASTER AGREEMENT ARE HEREBY INCORPORATED INTO THIS SCHEDULE. BY SIGNING THIS SCHEDULE, YOU AGREE TO THE TERMS OF THIS SCHEDULE AND THE MASTER AGREEMENT. ORAL AGREEMENTS OR COMMITMENTS TO LOAN MONEY, EXTEND CREDIT OR TO FORBEAR FROM ENFORCING REPAYMENT OF A DEBT INCLUDING PROMISES TO EXTEND OR RENEW SUCH DEBT ARE NOT ENFORCEABLE. TO PROTECT YOU AND US FROM MISUNDERSTANDING OR DISAPPOINTMENT, ANY AGREEMENTS WE REACH COVERING SUCH MATTERS ARE CONTAINED IN THIS WRITING, WHICH IS THE COMPLETE AND EXCLUSIVE STATEMENT OF THE AGREEMENT BETWEEN US, EXCEPT AS WE MAY LATER AGREE IN WRITING TO MODIFY IT.

OWNER ("We", "Us")

Pacific Office Automation, Inc.

By: _____

Name: _____

Title: _____

Date: _____

TRANSACTION TERMS

Minimum Monthly Payment **\$9036.95** Term **48** months
(plus applicable taxes)

☐ Minimum Monthly Payment includes estimated applicable personal property and other similar taxes.

Image Type	Minimum Number of Images	Excess Per Image Charge
Black & White Images	350,000	.01
Color Images	38,181	.055
_____	_____	_____
_____	_____	_____
_____	_____	_____

Excess Per Image Billing Preference (monthly if not checked)

☐ Monthly ☒ Quarterly ☐ Semi-Annually ☐ Annually

SUPPLIER FUEL/FREIGHT FEE \$ _____ per month
(Not to exceed \$75.00 per month)

The following additional payments are due on the date this Schedule is signed by you:

SECURITY DEPOSIT \$ _____
ADVANCE PAYMENT *\$ _____ *Applied to: ☐ first ☐ last
(plus applicable taxes)

DOCUMENT FEE \$75.00 (included on first invoice)

CUSTOMER ("You")

AMETHOD PUBLIC SCHOOLS

Full Legal Name

Trade / DBA

1450 MARINA WAY SOUTH STE 300

Billing Address

RICHMOND

CA

94804-3772

City

State

Zip

Contact Name

Phone

E-mail Address

By: X _____
Signature of Authorized Signer

Name: _____
Please Print


Title: _____

Date: _____ Fed Tax ID: _____

Coversheet

Approval of Updated Finance Handbook

Section: II. Consent
Item: D. Approval of Updated Finance Handbook
Purpose: Vote
Submitted by:
Related Material:
Board Briefing Sheet - 3.27.24 - Approve Updated Finance Handbook.pdf
2021_Finance_Manual_-_Final_with_Attachments__1__1__3__5_.docx
2024_Finance_Manual_-_Final_with_Attachments.pdf

	Amethod Public Schools Board Item Overview															
Subject:	Approval of Updated Finance Handbook															
Date:	3/27/2024															
Action: <input checked="" type="checkbox"/>																
Information: <input type="checkbox"/>																
Committee: <input type="checkbox"/>																
RECOMMENDATIONS:	Motion to approve Finance Handbook as part of the consent agenda.															
SUMMARY OF PREVIOUS BOARD DISCUSSION AND ACTION:	Board had previously approved the finance handbook in May 2023. Revisions are reflected on the redlined version of the document (Section 2, page 3).															
SUMMARY OF KEY ISSUES:	<p>Revised spending limits as follows:</p> <p>0-\$5,000 – Site Director</p> <p>>\$5,000-\$10,000 – Home Office Director</p> <p>>\$10,000-\$25,000 – Chief Academic Officer, Chief Operations/Business Officer</p> <p>>\$25,000-\$50,000 – Chief Executive Officer, AMPS Board Chair</p> <p>>\$50,000 – AMPS Board of Directors (vote required)</p> <p>Prior spending limits:</p> <table border="1" data-bbox="487 1564 1453 1885"> <thead> <tr> <th>Spending/Authorization Limit</th> <th>Spending/Authorized Approver</th> </tr> </thead> <tbody> <tr> <td>up to \$2,500</td> <td>External Affairs & Facilities Manager</td> </tr> <tr> <td>up to \$5,000</td> <td>Site Directors & Home Office Directors</td> </tr> <tr> <td>up to \$25,000</td> <td>Chief Academic Officer, Chief Operations Officer, Chief Financial Officer and Director of Finance</td> </tr> <tr> <td>up to \$100,000</td> <td>Chief Executive Officer</td> </tr> <tr> <td>up to \$100,000</td> <td>AMPS Board Chair</td> </tr> <tr> <td>\$100,001+</td> <td>Full AMPS Board (vote required) email vote is acceptable</td> </tr> </tbody> </table>		Spending/Authorization Limit	Spending/Authorized Approver	up to \$2,500	External Affairs & Facilities Manager	up to \$5,000	Site Directors & Home Office Directors	up to \$25,000	Chief Academic Officer, Chief Operations Officer, Chief Financial Officer and Director of Finance	up to \$100,000	Chief Executive Officer	up to \$100,000	AMPS Board Chair	\$100,001+	Full AMPS Board (vote required) email vote is acceptable
Spending/Authorization Limit	Spending/Authorized Approver															
up to \$2,500	External Affairs & Facilities Manager															
up to \$5,000	Site Directors & Home Office Directors															
up to \$25,000	Chief Academic Officer, Chief Operations Officer, Chief Financial Officer and Director of Finance															
up to \$100,000	Chief Executive Officer															
up to \$100,000	AMPS Board Chair															
\$100,001+	Full AMPS Board (vote required) email vote is acceptable															

FISCAL ANALYSIS:	No fiscal impact.
ATTACHMENT(S):	Finance Handbook

Content

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Section 1: Managing School Budgets

General Philosophy

Each school site will work to create and allocate their budgets based on their priorities and strategic goals. It is the responsibility of each Site Director to ensure that they are spending within their budget. They have the authority to move expenses between line items at their general discretion, provided that the full year spending is within their approved budget.

Budgeting Process

- Each spring, the Finance team will work closely with each site to ensure they have a clear picture of the key moving parts of their budget for the upcoming school year, including:
- Per Pupil Funding
 - Other State, Local, and Federal Funding

- Enrollment
- ADA %
- Staffing required to support the site's enrollment
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Section 2: Buying and Procuring

General Philosophy

Spend money as it were your own—we live in a time of scarce resources for education and therefore must be extremely frugal when making spending decisions. Whenever possible, we will work to make the buying and procurement process as paperless and as automated as possible.

How to Purchase Things

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5. AMPS pays the vendor via ACH. Note: This will very rarely apply to a Site, but is for corporate-level expenses such as utilities, insurance, benefits, etc.

In addition to the processes described above for purchases of goods and services, staff may be reimbursed for use of their personal vehicle and for parking expenses when driving to attend AMPS-related events.

- Use of personal vehicle will be reimbursed at a rate of \$0.575 per mile, and the employee must complete an Expense Report for reimbursement. Please list the origination and destination of your mileage along with a description of the business purpose for the mileage.
- Parking will also be reimbursed via an Expense Report, and a receipt will be required.

Spending Limits & Contracts

Before placing any order for goods or services, you must receive approval. The approval limits shown below apply to all purchases, regardless of how the purchase is made. They also apply to the signing of contracts.

From	To	Approver
\$1	\$5,000	Site Director or Home Office Director
>\$5,000	\$2510,000	Site Director/ Home Office Director and Director of Finance
<u>>\$10,000</u>	<u>\$25,000</u>	<u>Chief Academic Officer, Chief Business/Operations Officer</u>

≥\$25,001	\$50,000	<u>Chief Executive Officer, AMPS Board Chair</u> CEO
\$50,001	\$100,000	AMPS Board Chair
≥\$1050,00 01		Full AMPS Board <u>of Directors</u> (vote required)

When AMPS wishes to use an outside to provide services, the Independent Contractor Agreement must be signed. That document details the rates to be paid, the services to be provided, and the insurance requirements that the Independent Contractor must meet. Under no circumstances should a contractor perform any services without an agreement in place. If that happens, the contractor will not be paid.

Any other contracts must be reviewed by the Finance team before being signed.

Section 3: Receiving Funds

General Philosophy

Whenever possible, we should strive to receive any payments electronically, and if not possible, then via a check. Cash is the least desirable form of payment due to the risks inherent in collecting, handling, and depositing cash.

Receipt of Checks

Your site may also receive checks for smaller amounts from fundraisers or other sources. Please also remit those checks to the Home Office within 2 business days of receipt. The site should use a 3-part Receipt Form, keeping one copy at the site, providing one copy to the payer, and sending one copy along with the physical to the Home Office. A deposit log should be prepared using the form found in **Appendix F**.

Receipt of Cash

Sites should encourage payments be made via check or electronically whenever feasible. However, schools will periodically receive cash from such things as uniform sales, prom ticket sales, food sales, and school-based fundraising activities. Great care must be taken in dealing with cash at the school site. The form to be used for this is the Cash Deposit Form found in **Appendix F**.

Upon Receipt of Cash:

- Cash should be kept in a lockbox that can only be accessed by one staff member at each

school site.

- That lockbox should then be further secured in a locked, non-portable location at the school site.

Amethod Schools
Chart of Accounts
 Revised

APPENDIX A

6/1/2021

Expense Account Codes

Health and Welfare Benefits

3401 Health & Welfare Benefits
 3601 Worker's Comp Insurance
 3900 Other Benefits

Books and Supplies

4100 Approved Textbooks & Core Curricula Materials
 4200 Books & Other Reference Materials
 4320 Educational Software
 4325 Instructional Materials & Supplies
 4326 Art & Music Supplies
 4330 Office Supplies
 4335 PE Supplies
 4345 Non Instructional Student Materials & Supplies
 4350 Uniforms

 4410 Classroom Furniture, Equipment & Supplies
 4420 Computers (individual items less than \$5k)
 4430 Non Classroom Related Furniture, Equipment & Supplies
 4710 Student Food Services
 4720 Other Food

Services & Other Operating Expenses

5210 Conference Fees
 5220 Travel and Lodging
 5305 Dues & Membership - Professional
 5400 Insurance
 5515 Janitorial, Gardening Services & Supplies
 5520 Security
 5535 Utilities - All Utilities
 5600 Rentals, Leases, & Repairs
 5610 Rent

Operation and Housekeeping Services

5615 Repairs and Maintenance - Building
 5803 Accounting Fees
 5809 Banking Fees

Rentals, Leases and Repairs

5812 Business Services
 5815 Consultants - Instructional
 5820 Consultants - Non Instructional - Custom 1
 5824 District Oversight Fees

Prof Services & Operating Expenditures

5833 Fines and Penalties
 5836 Fingerprinting
 5843 Interest - Loans Less than 1 Year
 5845 Legal Fees
 5848 Licenses and Other Fees
 5851 Marketing and Student Recruiting
 5852 CAM Fees
 5857 Payroll Fees
 5860 Printing and Reproduction
 5861 Prior Yr Exp (not accrued)
 5863 Professional Development
 5866 Special Ed Admin and other fees
 5869 Special Education Contract Instructors
 5874 Sports
 5875 Staff Recruiting
 5877 Student Activities
 5878 Student Assessment
 5880 Student Health Services
 5881 Student Information System
 5887 Technology Services
 5893 Transportation - Student
 5900 Communications
 5915 Postage and Delivery

School Revenue Account Codes

8634 Food Service Sales
 8636 Uniforms
 8699 All Other Local Revenues
 8803 Fundraising

(For Tracking Restricted Revenues & Expenses)

Resource Codes

3010-0 Title I
 3210-0 CARES ESSER
 3215-0 CARES LLM: GEER
 3220-0 CARES LLM: CRF
 4035-0 Title II
 4201-0 Title III, Immigrant Ed Program
 4203-0 Title III, Limited English Proficiency Program
 5310-0 Child Nutrition
 6010-0 ASES
 3310-0 Special Ed (Fed)
 6500-0 Special Ed (State)
 6500-3 Special Ed Level III
 6512-0 Mental Health (State)
 7420-0 CARES LLM: GF
 7422-0 IPIG
 7425-0 ELO other
 7426-0 ELO for Paraprofessionals
 9128-0 Federal Expansion Grant
 9151-0 No Kid Hungry Grant
 9257-0 Oakland Measure G1
 9370-0 WCCUSD Measure G

Function Codes

LCAP Codes

Site Codes

BJE
 DCA
 HOME-100
 JHHS
 OCA
 OCHS
 RCA

- For each receipt of cash, a paper receipt should be prepared in 3 parts. One copy will be provided to the party that paid the cash, one should remain on file in a secure location at the school, and one should be provided to the AMPS Accounting Department when the cash collected from the school.
- Each receipt of cash should also be recorded in a Cash Deposit Form. Each entry in that log should be signed off and attested to by two individuals at the school site.

Remitting Cash to the Home Office

- Periodically, a member of the AMPS Accounting Team will come to your site to collect your cash.
- The Accounting Team will also count the cash while and work with you if any discrepancies are found with the Cash Receipt log.
- The Accounting Team will deposit the cash into the AMPS bank account.
- You should never hold more than \$1,000 in cash at your school site; if you reach that amount, please contact the Accounting Team as soon as possible to coordinate the collection of cash.

Cash Collected from Meal Programs

The National School Lunch Program is a federal program with very specific guidelines. All cash collected from lunch sales should be recorded in MealTime. The collected cash should be counted daily and accompanied with a Lunch Cash Receipt Report.

Cincinnati Service Center
CINCINNATI OH 45999-0038

In reply refer to: 0256410411
Aug. 25, 2020 LTR 4168C 0
94-3185735 DDDD00 00
00D15245
BODC: TE

APPENDIX B

AMETHOD PUBLIC SCHOOLS
¾ CLICKBODKS COM INC
2101 LIVINGSTON ST
OAKLAND CA **94606-5218**

Employer ID number: 94-3185735
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Aug. 18, 2020, about your tax-exempt status.

We issued you a determination letter in December 1997 recognizing you as tax-exempt under Internal Revenue Code CIRC> Section 501Cc> CO3).

We also show you're not a private foundation as defined under IRC Section 509Ca> because you're described in IRC Sections 509Ca)Cl) and 170Cb) (1)CA)Cii).

Donors can deduct contributions they make to you as provided in IRC Section 17. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- For • **990**, Return of Organization Exempt From Income Tax
- Form 99DEZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice Ce-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947Ca)Cl> Trust Treated as Private Foundation

According to IRC Section 6D33Cj), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling SOD-TAX-FORM C800-829.,367G),

If you have questions, call 877-829-55D0 between 8 a.m. and 5 p.m.,

$$1111^111111\text{I}, \mathbf{1}_{,1,1111}{}^{111}\mathbf{1}\text{I}, 11111..1\text{I} \quad 11111^11^{111}\text{I} \quad 11111,,,\dots,11111^1,$$

AMETHOD PUBLIC SCHOOLS
Y.CLICKBOOKS COM INC
2101 LIVINGSTON ST
OAKLAND CA 94606-5218

CUT OUT AND RETURN THE VOUCHER IMMEDIATELY BELOW IF VDU ONLY HAVE AN INQUIRY.
DO NOT USE IF YOU ARE MAKING A PAYMENT.

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF VDU ARE MAKING A PAYMENT,
EVEN IF VDU ALSO HAVE AN INQUIRY.

Use for inquiries only

BODCD-TE

Letter Number: LTR4168C
Letter Date 2020-08-25
Tax Period 000000



•943185735*

INTERNAL REVENUE SERVICE
Cincinnati Service Center
CINCINNATI OH 45999-0038

AMETHOD PUBLIC SCHOOLS
r. CLICKBOOKS COM INC
2101 LIVINGSTON ST
OAKLAND CA **94606-5218**

943185735 HJ AMET a 2 a 67 a a o a o a



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IRS address must appear in the window.
0256410411

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Use for payments

BODCD-TE

Letter Number: LTR4168C
Letter Date 2020-08-25
Tax Period : 000000



• 943185735 •

INTERNAL REVENUE SERVICE

AMETHOD PUBLIC SCHOOLS
¾ CLICKBOOKS COM INC
2101 LIVINGSTON ST
OAKLAND CA 94606-5218

OGDEN UT 84201-ui02
11..I.,11,I.,I,III.,1111,,,,, 1111,,,,, I,I.,I II

943185735 HJ AMET aO 2 aa□□□□67□O□□Oa□□□Oa

33 of 159

P.O. NO
DATE:
CUSTOMER ID:
REFERENCE #

JOB SITE: Downtown Charter Academy
2000 Dennison Street
Oakland, CA 94606
510-893-8700

Authorized by

Date _____



HONOR HARD WORK

PURCHASE ORDER

Amethod Public Schools

2101 Livingston Street

Oakland CA 94606

(510) 436-0172

APsupport@amethodschools.org

P.O. NO

DATE:

CUSTOMER ID:

REFERENCE #

VENDOR:

JOB SITE: Amethod Public Schools

2101 Livingston Street

Oakland, CA 94606

510.436.0172

[illegible]

Authorized by

Date _____

Amethod Public Schools
2101 Livingston Street
Oakland CA 94606
(510) 436-0172
APsupport@amethodschools.org

P.O. NO
DATE:
CUSTOMER ID:
REFERENCE #

JOB SITE: John Henry High School
1402 Marina Way South
Richmond, CA 94804
510-893-8700

Authorized by

36 of 159

37 of 159

38 of 159

Amethod Public Schools
2101 Livingston Street
Oakland CA 94606
(510) 436-0172
APsupport@amethodschools.org

P.O. NO
DATE:
CUSTOMER ID:
REFERENCE #

JOB SITE: Richmond Charter Academy
1450 Marina Way South
Richmond, CA 94804
510-235-2465

Authorized by _____ Date _____

Amethod Schools

Statement Closing Date	
------------------------	--

New Purchase Total + Late Fees + Finance Charges	
---	--

Difference	\$ -
------------	------

- Note: Cardholder is responsible for backup if not submitted*

[illegible]

Submitted By



APPENDIX E

HONOR HARD WORK

2101 Livingston Street

Oakland CA 94606

(510) 436-0172

Expense Reimbursement Form

- * Attach all original receipts with this form
- * Meal reimbursement: Requires itemized receipts which detail every individual item ordered because the credit card charge slip does not suffice
- * Attach route maps for your mileage
- * All expenses MUST be pre-approved by your department manager prior to purchase or travel.
- * Return the completed form with receipts to school Admin Assistant

Name:			
--------------	--	--	--

Address:	
-----------------	--

Itemized Expenses

	Sale Date	Description (Purpose of Expense/Trip)	Site:	Grant	Amount
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					

Reimbursement rate per mile = 0.56

	Trip Date	Description (Purpose of Trip & Conference Name)	Miles Driven	Amount

Employee Signature:		Date:	
Approved By:		Date:	



APPENDIX E

CASH & CHECK DEPOSIT FORM

Site: _____ Activity: _____ Date: _____

Revenue Count:

Bills:

_____	x	\$1	=	_____
_____	x	\$2	=	_____
_____	x	\$5	=	_____
_____	x	\$10	=	_____
_____	x	\$20	=	_____
_____	x	\$50	=	_____
_____	x	\$100	=	_____

Bill Total: \$ _____.

Coins:

_____	x	1¢	=	_____
_____	x	5¢	=	_____
_____	x	10¢	=	_____
_____	x	25¢	=	_____
_____	x	50¢	=	_____
_____	x	\$1	=	_____
_____	x	1¢	=	_____

Coin Total: \$ _____.

Cash Total \$ _____.

Checks	\$ _____.	\$ _____.	\$ _____.
	\$ _____.	\$ _____.	\$ _____.
	\$ _____.	\$ _____.	\$ _____.

Check Total: \$ _____.

TOTAL DEPOSIT (Must Include Receipts)	\$ _____.
--	-----------

Count #1 Signature: _____ **Date:** _____

Count #2 Signature: _____ **Date:** _____

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Section 1: Managing School Budgets

General Philosophy

Each school site will work to create and allocate their budgets based on their priorities and strategic goals. It is the responsibility of each Site Director to ensure that they are spending within their budget. They have the authority to move expenses between line items at their general discretion, provided that the full year spending is within their approved budget.

Budgeting Process

- Each spring, the Finance team will work closely with each site to ensure they have a clear picture of the key moving parts of their budget for the upcoming school year, including:
- Per Pupil Funding
 - Other State, Local, and Federal Funding

- Enrollment
- ADA %
- Staffing required to support the site's enrollment
- Which funds are restricted, and how those restrictions must be managed
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 - d. The AP Team will coordinate with you to provide you with the check once it has been signed.
5. AMPS pays the vendor via ACH. Note: This will very rarely apply to a Site, but is for corporate-level expenses such as utilities, insurance, benefits, etc.

In addition to the processes described above for purchases of goods and services, staff may be reimbursed for use of their personal vehicle and for parking expenses when driving to attend AMPS-related events.

- Use of personal vehicle will be reimbursed at a rate of \$0.575 per mile, and the employee must complete an Expense Report for reimbursement. Please list the origination and destination of your mileage along with a description of the business purpose for the mileage.
- Parking will also be reimbursed via an Expense Report, and a receipt will be required.

Spending Limits & Contracts

Before placing any order for goods or services, you must receive approval. The approval limits shown below apply to all purchases, regardless of how the purchase is made. They also apply to the signing of contracts.

From	To	Approver
\$1	\$5,000	Site Director
>\$5,000	\$10,000	Home Office Director
>\$10,000	\$25,000	Chief Academic Officer, Chief Business/Operations Officer

>\$25,000	\$50,000	Chief Executive Officer, AMPS Board Chair
>\$50,000		AMPS Board of Directors (vote required)

When AMPS wishes to use an outside to provide services, the Independent Contractor Agreement must be signed. That document details the rates to be paid, the services to be provided, and the insurance requirements that the Independent Contractor must meet. Under no circumstances should a contractor perform any services without an agreement in place. If that happens, the contractor will not be paid.

Any other contracts must be reviewed by the Finance team before being signed.

Section 3: Receiving Funds

General Philosophy

Whenever possible, we should strive to receive any payments electronically, and if not possible, then via a check. Cash is the least desirable form of payment due to the risks inherent in collecting, handling, and depositing cash.

Receipt of Checks

Your site may also receive checks for smaller amounts from fundraisers or other sources. Please also remit those checks to the Home Office within 2 business days of receipt. The site should use a 3-part Receipt Form, keeping one copy at the site, providing one copy to the payer, and sending one copy along with the physical to the Home Office. A deposit log should be prepared using the form found in **Appendix F**.

Receipt of Cash

Sites should encourage payments be made via check or electronically whenever feasible. However, schools will periodically receive cash from such things as uniform sales, prom ticket sales, food sales, and school-based fundraising activities. Great care must be taken in dealing with cash at the school site. The form to be used for this is the Cash Deposit Form found in **Appendix F**.

Upon Receipt of Cash:

- Cash should be kept in a lockbox that can only be accessed by one staff member at each school site.
- That lockbox should then be further secured in a locked, non-portable location at the school site.

Amethod Schools**Chart of Accounts**

Revised

APPENDIX A

6/1/2021

Expense Account Codes**Health and Welfare Benefits**

3401 Health & Welfare Benefits
 3601 Worker's Comp Insurance
 3900 Other Benefits

Books and Supplies

4100 Approved Textbooks & Core Curricula Materials
 4200 Books & Other Reference Materials
 4320 Educational Software
 4325 Instructional Materials & Supplies
 4326 Art & Music Supplies
 4330 Office Supplies
 4335 PE Supplies
 4345 Non Instructional Student Materials & Supplies
 4350 Uniforms

4410 Classroom Furniture, Equipment & Supplies
 4420 Computers (individual items less than \$5k)
 4430 Non Classroom Related Furniture, Equipment & Supplies
 4710 Student Food Services
 4720 Other Food

Serices & Other Operating Expenses

5210 Conference Fees
 5220 Travel and Lodging
 5305 Dues & Membership - Professional
 5400 Insurance
 5515 Janitorial, Gardening Services & Supplies
 5520 Security
 5535 Utilities - All Utilities
 5600 Rentals, Leases, & Repairs
 5610 Rent

Operation and Housekeeping Services

5615 Repairs and Maintenance - Building
 5803 Accounting Fees
 5809 Banking Fees

Rentals, Leases and Repairs

5812 Business Services
 5815 Consultants - Instructional
 5820 Consultants - Non Instructional - Custom 1
 5824 District Oversight Fees

Prof Services & Operating Expenditures

5833 Fines and Penalties
 5836 Fingerprinting
 5843 Interest - Loans Less than 1 Year
 5845 Legal Fees
 5848 Licenses and Other Fees
 5851 Marketing and Student Recruiting
 5852 CAM Fees
 5857 Payroll Fees
 5860 Printing and Reproduction
 5861 Prior Yr Exp (not accrued)
 5863 Professional Development
 5866 Special Ed Admin and other fees
 5869 Special Education Contract Instructors
 5874 Sports
 5875 Staff Recruiting
 5877 Student Activities
 5878 Student Assessment
 5880 Student Health Services
 5881 Student Information System
 5887 Technology Services
 5893 Transportation - Student
 5900 Communications
 5915 Postage and Delivery

School Revenue Account Codes

8634 Food Service Sales
 8636 Uniforms
 8699 All Other Local Revenues
 8803 Fundraising

(For Tracking Restricted Revenues & Expenses)**Resource Codes**

3010-0 Title I
 3210-0 CARES ESSER
 3215-0 CARES LLM: GEER
 3220-0 CARES LLM: CRF
 4035-0 Title II
 4201-0 Title III, Immigrant Ed Program
 4203-0 Title III, Limited English Proficiency Program
 5310-0 Child Nutrition
 6010-0 ASES
 3310-0 Special Ed (Fed)
 6500-0 Special Ed (State)
 6500-3 Special Ed Level III
 6512-0 Mental Health (State)
 7420-0 CARES LLM: GF
 7422-0 IPIG
 7425-0 ELO other
 7426-0 ELO for Paraprofessionals
 9128-0 Federal Expansion Grant
 9151-0 No Kid Hungry Grant
 9257-0 Oakland Measure G1
 9370-0 WCCUSD Measure G

Function Codes**LCAP Codes****Site Codes**

BJE
 DCA
 HOME-100
 JHHS
 OCA
 OCHS
 RCA

- For each receipt of cash, a paper receipt should be prepared in 3 parts. One copy will be provided to the party that paid the cash, one should remain on file in a secure location at the school, and one should be provided to the AMPS Accounting Department when the cash collected from the school.
- Each receipt of cash should also be recorded in a Cash Deposit Form. Each entry in that log should be signed off and attested to by two individuals at the school site.

Remitting Cash to the Home Office

- Periodically, a member of the AMPS Accounting Team will come to your site to collect your cash.
- The Accounting Team will also count the cash while and work with you if any discrepancies are found with the Cash Receipt log.
- The Accounting Team will deposit the cash into the AMPS bank account.
- You should never hold more than \$1,000 in cash at your school site; if you reach that amount, please contact the Accounting Team as soon as possible to coordinate the collection of cash.

Cash Collected from Meal Programs

The National School Lunch Program is a federal program with very specific guidelines. All cash collected from lunch sales should be recorded in MealTime. The collected cash should be counted daily and accompanied with a Lunch Cash Receipt Report.



Department of the Treasury
Internal Revenue Service

Cincinnati Service Center
CINCINNATI OH 45999-0038

In reply refer to: 0256410411
Aug. 25, 2020 LTR 4168C 0
94-3185735 000000 00

00015245
BODC: TE

APPENDIX B

AMETHOD PUBLIC SCHOOLS
% CLICKBOOKS COM INC
2101 LIVINGSTON ST
OAKLAND CA 94606-5218

029700

Employer ID number: 94-3185735
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Aug. 18, 2020, about your tax-exempt status.

We issued you a determination letter in December 1997, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(03).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(ii).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

Cincinnati Service Center
CINCINNATI OH 45999-0038

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000 1001 1002 1003 1004 1005 1006 1007 1008 1009 1010 1011 1012 1013 1014 1015 1016 1017 1018 1019 1020 1021 1022 1023 1024 1025 1026 1027 1028 1029 1030 1031 1032 1033 1034 1035 1036 1037 1038 1039 104

AMETHOD PUBLIC SCHOOLS
% CLICKBOOKS COM INC
2101 LIVINGSTON ST
OAKLAND CA 94606-5218

029700

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

0256410411

BODCD-TE

Use for inquiries only

Letter Number: LTR4168C
Letter Date : 2020-08-25
Tax Period : 000000

INTERNAL REVENUE SERVICE
Cincinnati Service Center
CINCINNATI OH 45999-0038
|||

[illegible]

943185735

AMETHOD PUBLIC SCHOOLS
% CLICKBOOKS COM INC
2101 LIVINGSTON ST
OAKLAND CA 94606-5218

943185735 HJ AMET 00 2 000000 670 000000000000

0256410411

BODCD-TE

Use for payments

Letter Number: LTR4168C
Letter Date : 2020-08-25
Tax Period : 000000

INTERNAL REVENUE SERVICE

OGDEN UT 84201-0102

1000

943185735

AMETHOD PUBLIC SCHOOLS
% CLICKBOOKS COM INC
2101 LIVINGSTON ST
OAKLAND CA 94606-5218

943185735 HJ AMET 00 2 000000 670 000000000000

Amethod Public Schools
2101 Livingston Street
Oakland CA 94606
(510) 899-4806 Ext 100
APsupport@amethodschools.org

P.O. NO
DATE:
CUSTOMER ID:
REFERENCE #

JOB SITE: Benito Juarez Elementary
1450 Marina Way South
Richmond, CA 94804
510-893-8700

Authorized by

53 of 159

P.O. NO
DATE:
CUSTOMER ID:
REFERENCE #

JOB SITE: Downtown Charter Academy
2000 Dennison Street
Oakland, CA 94606
510-893-8700

[illegible]

Date _____



HONOR HARD WORK

PURCHASE ORDER

Amethod Public Schools

2101 Livingston Street

Oakland CA 94606

(510) 436-0172

APsupport@amethodschools.org

P.O. NO

DATE:

CUSTOMER ID:

REFERENCE #

VENDOR:

JOB SITE: Amethod Public Schools

2101 Livingston Street

Oakland, CA 94606

510.436.0172

[illegible]

Authorized by

Date _____

56 of 159

57 of 159

58 of 159

Amethod Public Schools
2101 Livingston Street
Oakland CA 94606
(510) 436-0172
APsupport@amethodschools.org

VENDOR:

[illegible]

Date _____

Amethod Schools

Statement Closing Date	
------------------------	--

New Purchase Total + Late Fees + Finance Charges	
---	--

Difference	\$ -
------------	------

- Note: Cardholder is responsible for backup if not submitted*

[illegible]

1/0/1900

Submitted By



APPENDIX E

HONOR HARD WORK

2101 Livingston Street

Oakland CA 94606

(510) 436-0172

Expense Reimbursement Form

- * Attach all original receipts with this form
- * Meal reimbursement: Requires itemized receipts which detail every individual item ordered because the credit card charge slip does not suffice
- * Attach route maps for your mileage
- * All expenses MUST be pre-approved by your department manager prior to purchase or travel.
- * Return the completed form with receipts to school Admin Assistant

Name:			
-------	--	--	--

Address:	
----------	--

Itemized Expenses

	Sale Date	Description (Purpose of Expense/Trip)	Site:	Grant	Amount
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					

Reimbursement rate per mile = 0.56

	Trip Date	Description (Purpose of Trip & Conference Name)	Miles Driven	Amount

Employee Signature:		Date:	
Approved By:		Date:	



APPENDIX E

CASH & CHECK DEPOSIT FORM

Site: _____ Activity: _____ Date: _____

Revenue Count:

Bills:

_____	x	\$1	=	_____
_____	x	\$2	=	_____
_____	x	\$5	=	_____
_____	x	\$10	=	_____
_____	x	\$20	=	_____
_____	x	\$50	=	_____
_____	x	\$100	=	_____

Bill Total: \$ _____.

Coins:

_____	x	1¢	=	_____
_____	x	5¢	=	_____
_____	x	10¢	=	_____
_____	x	25¢	=	_____
_____	x	50¢	=	_____
_____	x	\$1	=	_____
_____	x	1¢	=	_____

Coin Total: \$ _____.

Cash Total \$ _____.

Checks

\$ _____.	\$ _____.	\$ _____.
\$ _____.	\$ _____.	\$ _____.
\$ _____.	\$ _____.	\$ _____.

Check Total: \$ _____.

TOTAL DEPOSIT (Must Include Receipts)	\$ _____.
--	------------------

Count #1 Signature: _____ Date: _____

Count #2 Signature: _____ Date: _____

Coversheet

Approval of 2nd Interim Financial Reports

Section:	III. Business
Item:	A. Approval of 2nd Interim Financial Reports
Purpose:	Vote
Submitted by:	
Related Material:	BOD 2nd Interims.pptm 2nd Interims 2022-23-combined.pdf

Notice

The following file is attached to this PDF. You will need to open this packet in an application that supports attachments to pdf files, e.g. [Adobe Reader](#):

BOD 2nd Interims.pptm

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail

Charter School Name: Downtown Charter Academy
(continued)
CDS #: 01-61259-0129635
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 1661
Fiscal Year: 2023/24

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description		Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES											
1. LCFF Revenue Sources											
State Aid - Current Year		8011	2,519,778.00		2,519,778.00	1,337,230.00	-	1,337,230.00	2,382,789.00		2,382,789.00
Education Protection Account State Aid - Current Year		8012	50,938.00		50,938.00	25,187.00	-	25,187.00	51,000.00		51,000.00
State Aid - Prior Years		8019	7,868.00		7,868.00	7,868.00	-	7,868.00	7,868.00		7,868.00
Transfer to Charter Schools In Lieu of Property Taxes		8096	846,452.00		846,452.00	388,461.00	-	388,461.00	920,056.00		920,056.00
Other LCFF Transfers		8091, 8097		-	-	-	-	-	-	-	-
Total, LCFF Sources			3,425,036.00	-	3,425,036.00	1,758,746.00	-	1,758,746.00	3,361,713.00	-	3,361,713.00
2. Federal Revenues											
No Child Left Behind/Every Student Succeeds Act		8290		124,991.00	124,991.00	-	73,342.98	73,342.98		127,601.00	127,601.00
Special Education - Federal		8181, 8182		38,024.00	38,024.00	-	-	-		35,685.00	35,685.00
Child Nutrition - Federal		8220		36,501.00	36,501.00	-	5,600.20	5,600.20		31,979.00	31,979.00
Donated Food Commodities		8221		-	-	-	-	-		-	-
Other Federal Revenues		8110, 8260-8299		286,282.00	286,282.00	(2,937.17)	22,848.03	19,910.86		196,499.00	196,499.00
Total, Federal Revenues			-	485,798.00	485,798.00	(2,937.17)	101,791.21	98,854.04	-	391,764.00	391,764.00
3. Other State Revenues											
Special Education - State		StateRevSE		231,881.00	231,881.00	-	159,299.00	159,299.00		243,891.00	243,891.00
All Other State Revenues		StateRevAO	44,093.06	1,435,616.91	1,479,709.97	73,686.71	559,790.19	633,476.90	73,687.00	1,890,524.00	1,964,211.00
Total, Other State Revenues			44,093.06	1,667,497.91	1,711,590.97	73,686.71	719,089.19	792,775.90	73,687.00	2,134,415.00	2,208,102.00
4. Other Local Revenues											
All Other Local Revenues		LocalRevAO		643,253.00	643,253.00		105,066.00	105,066.00		389,200.95	389,200.95
Total, Local Revenues			-	643,253.00	643,253.00	-	105,066.00	105,066.00	-	389,200.95	389,200.95
5. TOTAL REVENUES											
			3,469,129.06	2,796,548.91	6,265,677.97	1,829,495.54	925,946.40	2,755,441.94	3,435,400.00	2,915,379.95	6,350,779.95
B. EXPENDITURES											
1. Certificated Salaries											
Certificated Teachers' Salaries		1100	1,025,744.94	190,494.06	1,216,239.00	723,979.82	-	723,979.82	991,633.03	215,000.00	1,206,633.03
Certificated Pupil Support Salaries		1200		-	-	-	-	-		-	-
Certificated Supervisors' and Administrators' Salaries		1300	328,763.00		328,763.00	206,306.49	-	206,306.49	318,844.15	25,000.00	343,844.15
Other Certificated Salaries		1900	68,000.00		68,000.00	31,646.84	-	31,646.84	52,744.73	-	52,744.73
Total, Certificated Salaries			1,422,507.94	190,494.06	1,613,002.00	961,933.15	-	961,933.15	1,363,221.92	240,000.00	1,603,221.92
2. Non-certificated Salaries											
Non-certificated Instructional Aides' Salaries		2100	161,037.46	435,343.42	596,380.88	40,433.69	220,897.55	261,331.24	67,389.48	368,162.58	435,552.07
Non-certificated Support Salaries		2200	111,851.00		111,851.00	59,055.52	-	59,055.52	98,425.87	-	98,425.87
Non-certificated Supervisors' and Administrators' Sal.		2300	112,472.00		112,472.00	41,522.79	2,690.17	44,212.96	69,204.65	4,483.62	73,688.27
Clerical and Office Salaries		2400			-	6,677.60	6,677.52	13,355.12	11,129.33	11,129.20	22,258.53
Other Non-certificated Salaries		2900			-	17,230.00	-	17,230.00	25,000.00	-	25,000.00
Total, Non-certificated Salaries			385,360.46	435,343.42	820,703.88	164,919.60	230,265.24	395,184.84	271,149.33	383,775.40	654,924.73
3. Employee Benefits											
STRS		3101-3102			-	-	-	-			-
PERS		3201-3202			-	-	-	-			-
OASDI / Medicare / Alternative		3301-3302	127,273.47	47,876.53	175,150.00	88,461.17	15,610.79	104,071.96	147,435.28	26,017.98	173,453.27
Health and Welfare Benefits		3401-3402	133,096.04	50,066.96	183,163.00	125,538.27	22,153.81	147,692.08	209,230.45	36,923.02	246,153.47
Unemployment Insurance		3501-3502	16,636.63	6,258.37	22,895.00	6,931.71	1,223.24	8,154.95	11,552.85	2,038.73	13,591.58
Workers' Compensation Insurance		3601-3602	29,204.56	6,790.33	35,994.89	37,235.81	6,571.03	43,806.84	37,235.81	6,571.03	43,806.84
OPEB, Allocated		3701-3702			-	-	-	-	-	-	-
OPEB, Active Employees		3751-3752			-	-	-	-	-	-	-
Other Employee Benefits		3901-3902	100,000.00		100,000.00	70,733.50	12,482.38	83,215.88	117,889.17	20,803.97	138,693.13
Total, Employee Benefits			406,210.70	110,992.19	517,202.89	328,900.46	58,041.25	386,941.71	523,343.56	92,354.73	615,698.29
4. Books and Supplies											
Approved Textbooks and Core Curricula Materials		4100	7,000.00	18,200.00	25,200.00	6,048.00	71,415.37	77,463.37	10,080.00	119,025.62	129,105.62
Books and Other Reference Materials		4200	4,400.00	80,000.00	84,400.00	796.80	688.42	1,485.22	1,328.00	1,147.37	2,475.37
Materials and Supplies		4300	30,000.00	28,000.00	58,000.00	20,053.95	29,839.96	49,893.91	33,423.25	49,733.27	83,156.52
Noncapitalized Equipment		4400	5,000.00	20,000.00	25,000.00	14,834.71	515.50	15,350.21	24,724.52	859.17	25,583.68
Food		4700	14,318.00	40,582.00	54,900.00	2,658.90	36,316.80	38,975.70	4,431.50	60,528.00	64,959.50
Total, Books and Supplies			60,718.00	186,782.00	247,500.00	44,392.36	138,776.05	183,168.41	73,987.27	231,293.42	305,280.68
5. Services and Other Operating Expenditures											
Subagreements for Services		5100			-	-	-	-			-
Travel and Conferences		5200	4,200.00		4,200.00	382.46	117.72	500.18	2,000.00		2,000.00
Dues and Memberships		5300	4,800.00		4,800.00	-	-	-	2,000.00		2,000.00
Insurance		5400	87,614.00		87,614.00	3,524.05	-	3,524.05	87,614.00		87,614.00
Operations and Housekeeping Services		5500	100,972.00		100,972.00	65,733.85	7,037.56	72,771.41	80,972.00	20,000.00	100,972.00
Rentals, Leases, Repairs, and Noncap. Improvements		5600	466,812.00	441,946.00	908,758.00	75,727.42	303,171.92	378,899.34	436,812.00	471,946.00	908,758.00
Transfers of Direct Costs		5700-5799			-	-	-	-			-
Professional/Consulting Services and Operating Expend.		5800	459,463.78	1,405,836.22	1,865,300.00	149,183.38	69,668.09	218,851.47	459,463.78	1,405,836.22	1,865,300.00
Communications		5900	59,650.00		59,650.00	4,210.60	-	4,210.60	59,650.00		59,650.00
Total, Services and Other Operating Expenditures			1,183,511.78	1,847,782.22	3,031,294.00	298,761.76	379,995.29	678,757.05	1,128,511.78	1,897,782.22	3,026,294.00

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail

Charter School Name: Downtown Charter Academy
(continued)
CDS #: 01-61259-0129635
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 1661
Fiscal Year: 2023/24

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170			-			-			-
Buildings and Improvements of Buildings	6200			-			-			-
Books and Media for New School Libraries or Major										
Expansion of School Libraries	6300			-			-			-
Equipment	6400			-			-			-
Equipment Replacement	6500			-			-			-
Depreciation Expense (for accrual basis only)	6900	10,076.00		10,076.00			-	10,076.00		10,076.00
Amorization Expense-Lease Assets	6910			-			-			-
Total, Capital Outlay		10,076.00	-	10,076.00	-	-	-	10,076.00	-	10,076.00
7. Other Outgo										
Tuition to Other Schools	7110-7143			-			-			-
Transfers of Pass-through Revenues to Other LEAs	7211-7213			-			-			-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			-			-			-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			-			-			-
All Other Transfers	7281-7299			-			-			-
Transfers of Indirect Costs	7300-7399			-			-			-
Debt Service:										
Interest	7438			-			-			-
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		3,468,384.88	2,771,393.89	6,239,778.77	1,798,907.33	807,077.83	2,605,985.16	3,370,289.86	2,845,205.77	6,215,495.62
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		744.18	25,155.02	25,899.20	30,588.21	118,868.57	149,456.78	65,110.14	70,174.18	135,284.33
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-			-			-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		744.18	25,155.02	25,899.20	30,588.21	118,868.57	149,456.78	65,110.14	70,174.18	135,284.33
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	3,524,102.77	1,143,119.83	4,667,222.60	3,524,102.77	1,143,119.83	4,667,222.60	3,524,102.77	1,143,119.83	4,667,222.60
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		3,524,102.77	1,143,119.83	4,667,222.60	3,524,102.77	1,143,119.83	4,667,222.60	3,524,102.77	1,143,119.83	4,667,222.60
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,524,846.95	1,168,274.85	4,693,121.80	3,554,690.98	1,261,988.40	4,816,679.38	3,589,212.91	1,213,294.01	4,802,506.93
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
b. Restricted	9740		1,168,274.85	1,168,274.85		1,261,988.40	1,261,988.40		1,213,294.01	1,213,294.01
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	311,988.94		311,988.94			-	310,774.78		310,774.78
Unassigned/Unappropriated Amount	9790	3,212,858.01	-	3,212,858.01	3,554,690.98	-	3,554,690.98	3,278,438.13	0.00	3,278,438.14

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail

Charter School Name: Oakland Charter High School
(continued)
CDS #: 01-61259-114868
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0883
Fiscal Year: 2023/24

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9489, and 9660-9669, 9796 and 9797)
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description		Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES											
1. LCFF Sources											
State Aid - Current Year		8011	2,921,638.00		2,921,638.00	2,906,867.00		2,906,867.00	3,033,743.00		3,033,743.00
Education Protection Account State Aid - Current Year		8012	1,251,686.00		1,251,686.00	113,376.00		113,376.00	1,253,197.00		1,253,197.00
State Aid - Prior Years		8019	(4,374.00)		(4,374.00)	(4,374.00)		(4,374.00)	-		-
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,325,717.00		1,325,717.00	649,348.00		649,348.00	1,217,651.00		1,217,651.00
Other LCFF Transfers		8091, 8097			-	-		-	-		-
Total, LCFFSources			5,494,667.00	-	5,494,667.00	3,665,217.00	-	3,665,217.00	5,504,591.00	-	5,504,591.00
2. Federal Revenues											
No Child Left Behind/Every Student Succeeds Act		8290		186,788.00	186,788.00		184,869.61	184,869.61		191,249.00	191,249.00
Special Education - Federal		8181, 8182		61,220.00	61,220.00			-		55,890.00	55,890.00
Child Nutrition - Federal		8220		79,961.00	79,961.00		14,798.44	14,798.44		106,168.00	106,168.00
Donated Food Commodities		8221			-			-		-	-
Other Federal Revenues		8110, 8260-8299	-	946,508.00	946,508.00			-		647,711.00	647,711.00
Total, Federal Revenues			-	1,274,477.00	1,274,477.00	-	199,668.05	199,668.05	-	1,001,018.00	1,001,018.00
3. Other State Revenues											
Special Education - State		StateRevSE		360,800.00	360,800.00		220,613.00	220,613.00		381,983.00	381,983.00
All Other State Revenues		StateRevAO		974,355.00	974,355.00	126,734.69	548,738.23	675,472.92	126,735.00	2,186,630.00	2,313,365.00
Total, Other State Revenues			-	1,335,155.00	1,335,155.00	126,734.69	769,351.23	896,085.92	126,735.00	2,568,613.00	2,695,348.00
4. Other Local Revenues											
All Other Local Revenues		LocalRevAO	69,104.75	374,148.25	443,253.00	74,402.57		74,402.57	75,000.00	5,000.00	80,000.00
Total, Local Revenues			69,104.75	374,148.25	443,253.00	74,402.57	-	74,402.57	75,000.00	5,000.00	80,000.00
5. TOTAL REVENUES			5,563,771.75	2,983,780.25	8,547,552.00	3,866,354.26	969,019.28	4,835,373.54	5,706,326.00	3,574,631.00	9,280,957.00
B. EXPENDITURES											
1. Certificated Salaries											
Certificated Teachers' Salaries		1100	1,419,374.89	374,243.11	1,793,618.00	795,270.97	63,036.10	858,307.07	1,590,541.94	126,072.20	1,716,614.14
Certificated Pupil Support Salaries		1200			-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries		1300	413,500.00		413,500.00	68,789.03	98,290.13	167,079.16	137,578.06	196,580.26	334,158.32
Other Certificated Salaries		1900	200,445.00		200,445.00	47,357.05	-	47,357.05	94,714.10	-	94,714.10
Total, Certificated Salaries			2,033,319.89	374,243.11	2,407,563.00	911,417.05	161,326.23	1,072,743.28	1,822,834.10	322,652.46	2,145,486.56
2. Non-certificated Salaries											
Non-certificated Instructional Aides' Salaries		2100	196,705.60	218,566.40	415,272.00	107,719.90	78,576.20	186,296.10	215,439.80	157,152.40	372,592.20
Non-certificated Support Salaries		2200	197,717.00		197,717.00	156,452.69	680.00	157,132.69	312,905.38	1,360.00	314,265.38
Non-certificated Supervisors' and Administrators' Sal.		2300	157,501.00		157,501.00	60,640.67	-	60,640.67	121,281.34	-	121,281.34
Clerical and Office Salaries		2400			-	9,601.76	-	9,601.76	19,203.52	-	19,203.52
Other Non-certificated Salaries		2900			-	30,700.00	400.00	31,100.00	61,400.00	800.00	62,200.00
Total, Non-certificated Salaries			551,923.60	218,566.40	770,490.00	365,115.02	79,656.20	444,771.22	730,230.04	159,312.40	889,542.44
3. Employee Benefits											
STRS		3101-3102			-			-			-
PERS		3201-3202			-			-			-
OASDI / Medicare / Alternative		3301-3302	197,771.07	45,349.93	243,121.00	81,509.36	33,292.55	114,801.91	195,309.41	36,870.31	232,179.72
Health and Welfare Benefits		3401-3402	206,819.24	47,424.76	254,244.00	93,636.35	38,245.84	131,882.19	187,272.71	76,491.67	263,764.38
Unemployment Insurance		3501-3502	25,852.90	5,928.10	31,781.00	6,112.37	2,496.60	8,608.97	12,224.74	4,993.20	17,217.94
Workers' Compensation Insurance		3601-3602	33,770.02	6,431.98	40,202.00	31,102.86	12,703.98	43,806.84	62,205.71	25,407.97	87,613.68
OPEB, Allocated		3701-3702			-	-	-	-	-	-	-
OPEB, Active Employees		3751-3752			-	-	-	-	-	-	-
Other Employee Benefits		3901-3902	92,858.71	17,784.29	110,643.00	68,931.39	28,155.08	97,086.47	137,862.79	56,310.15	194,172.94
Total, Employee Benefits			557,071.94	122,919.06	679,991.00	281,292.33	114,894.05	396,186.38	594,875.35	200,073.30	794,948.66
4. Books and Supplies											
Approved Textbooks and Core Curricula Materials		4100	60,000.00	8,800.00	68,800.00	9,955.35	18,728.66	28,684.01	19,910.70	37,457.32	57,368.02
Books and Other Reference Materials		4200	9,460.00		9,460.00	1,402.03	-	1,402.03	2,804.06	-	2,804.06
Materials and Supplies		4300	125,185.00	500.00	125,685.00	76,446.51	2,121.89	78,568.40	152,893.02	4,243.78	157,136.80
Noncapitalized Equipment		4400	62,690.00	500.00	63,190.00	22,102.49	209.85	22,312.34	44,204.98	419.70	44,624.68
Food		4700	3,000.00	102,747.35	105,747.35	5,514.60	52,075.90	57,590.50	11,029.20	104,151.80	115,181.00
Total, Books and Supplies			260,335.00	112,547.35	372,882.35	115,420.98	73,136.30	188,557.28	230,841.96	146,272.60	377,114.56
5. Services and Other Operating Expenditures											
Subagreements for Services		5100			-	-		-			-
Travel and Conferences		5200	6,000.00		6,000.00	154.47	117.72	272.19	6,000.00		6,000.00
Dues and Memberships		5300	4,700.00		4,700.00	329.90	-	329.90	4,700.00		4,700.00
Insurance		5400	87,614.00		87,614.00	(5,290.13)	-	(5,290.13)	87,614.00		87,614.00
Operations and Housekeeping Services		5500	255,983.00	4,000.00	259,983.00	152,302.33	2,792.48	155,094.81	255,983.00	4,000.00	259,983.00
Rentals, Leases, Repairs, and Noncap. Improvements		5600	358,036.00	524,800.00	882,836.00	83,505.35	500,374.64	583,879.99	358,036.00	524,800.00	882,836.00
Transfers of Direct Costs		5700-5799			-	-	-	-			-
Professional/Consulting Services and Operating Expend.		5800	1,301,124.68	1,514,508.32	2,815,633.00	271,927.35	71,419.88	343,347.23	1,301,124.68	1,914,508.32	3,215,633.00
Communications		5900	62,148.00		62,148.00	7,429.28	-	7,429.28	62,148.00		62,148.00
Total, Services and Other Operating Expenditures			2,075,605.68	2,043,308.32	4,118,914.00	510,358.55	574,704.72	1,085,063.27	2,075,605.68	2,443,308.32	4,518,914.00

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail

Charter School Name: Oakland Charter High School
 (continued)
 CDS #: 01-61259-114868
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0883
 Fiscal Year: 2023/24

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9489, and 9660-9669, 9796 and 9797)
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170			-			-			-
Buildings and Improvements of Buildings	6200			-			-			-
Books and Media for New School Libraries or Major										
Expansion of School Libraries	6300			-			-			-
Equipment	6400			-			-			-
Equipment Replacement	6500			-			-			-
Depreciation Expense (for accrual basis only)	6900	27,500.00		27,500.00			-	27,500.00		27,500.00
Amortization Expense-Lease Assets	6910									
Total, Capital Outlay		27,500.00	-	27,500.00	-	-	-	27,500.00	-	27,500.00
7. Other Outgo										
Tuition to Other Schools	7110-7143	-		-			-			-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-		-			-			-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-		-			-			-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-		-			-			-
All Other Transfers	7261-7299	-		-			-			-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438			-			-			-
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		5,505,756.11	2,871,584.24	8,377,340.35	2,183,603.93	1,003,717.50	3,187,321.43	5,481,887.13	3,271,619.08	8,753,506.22
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		58,015.64	112,196.01	170,211.65	1,682,750.33	(34,698.22)	1,648,052.11	224,438.87	303,011.92	527,450.78
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-			-			-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		58,015.64	112,196.01	170,211.65	1,682,750.33	(34,698.22)	1,648,052.11	224,438.87	303,011.92	527,450.78
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	8,968,980.71	233,151.72	9,202,132.43	8,968,980.71	233,151.72	9,202,132.43	8,968,980.71	233,151.72	9,202,132.43
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		8,968,980.71	233,151.72	9,202,132.43	8,968,980.71	233,151.72	9,202,132.43	8,968,980.71	233,151.72	9,202,132.43
2. Ending Fund Balance, June 30 (E + F.1.c.)		9,026,996.35	345,347.73	9,372,344.08	10,651,731.04	198,453.50	10,850,184.54	9,193,419.58	536,163.64	9,729,583.21
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
b. Restricted	9740		233,151.72	233,151.72			-		536,163.64	536,163.64
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	418,867.02		418,867.02			-	437,675.31		437,675.31
Unassigned/Unappropriated Amount	9790	8,608,129.33	112,196.01	8,720,325.34	10,651,731.04	198,453.50	10,850,184.54	8,755,744.26	-	8,755,744.26

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

Charter School Name: Benito Juarez Elementary
(continued)
CDS #: 07-61796-129643
Charter Approving Entity: West Contra Costa Unified School
County: Contra Costa
Charter #: 1660
Fiscal Year: 2023-24

This charter school uses the following basis of accounting:

☒ **Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)**

☐ Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description		Object Code	1st Interim Budget			Actuals thru 01/31			2nd Interim Budget		
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES											
1. LCFF Sources											
State Aid - Current Year	8011		4,510,489.00	-	4,510,489.00	2,296,298.49	-	2,296,298.49	4,502,963.00		4,502,963.00
Education Protection Account State Aid - Current Year	8012		89,994.00	-	89,994.00	66,095.00	-	66,095.00	90,000.00		90,000.00
State Aid - Prior Years	8019		31,458.80	-	31,458.80	31,458.80	-	31,458.80	31,458.80		31,458.80
Transfers to Charter Schools in Lieu of Property Taxes	8096		1,484,288.00	-	1,484,288.00	976,362.03	-	976,362.03	1,484,288.00		1,484,288.00
Other LCFF Transfers	8091, 8097		-	-	-	-	-	-	-		-
Total, LCFF Sources			6,116,229.80	-	6,116,229.80	3,370,214.32	-	3,370,214.32	6,108,709.80	-	6,108,709.80
2. Federal Revenues											
No Child Left Behind/Every Student Succeeds Act	8290		-	195,690.00	195,690.00	-	69,364.79	69,364.79	195,914.00		195,914.00
Special Education - Federal	8181, 8182		-	73,111.00	73,111.00	-	-	-	63,756.00		63,756.00
Child Nutrition - Federal	8220		-	115,489.00	115,489.00	-	16,880.09	16,880.09	120,153.29		120,153.29
Donated Food Commodities	8221		-	-	-	-	-	-	-		-
Other Federal Revenues	8110, 8260-8299		-	512,381.00	512,381.00	-	67,629.00	67,629.00	678,935.00		678,935.00
Total, Federal Revenues			-	896,671.00	896,671.00	-	153,873.88	153,873.88	-	1,058,758.29	1,058,758.29
3. Other State Revenues											
Special Education - State	StateRevSE			390,154.00	390,154.00	-	233,464.09	233,464.09		435,744.00	435,744.00
All Other State Revenues	StateRevAO		34,861.69	1,576,042.31	1,610,904.00	88,628.45	1,549,929.17	1,638,557.62	115,933.50	4,482,705.95	4,598,639.45
Total, Other State Revenues			34,861.69	1,966,196.31	2,001,058.00	88,628.45	1,783,393.26	1,872,021.71	115,933.50	4,918,449.95	5,034,383.45
4. Other Local Revenues											
All Other Local Revenues	LocalRevAO		2,000.00	449,156.00	451,156.00		109,351.82	109,351.82		143,409.00	143,409.00
Total, Local Revenues			2,000.00	449,156.00	451,156.00	-	109,351.82	109,351.82	-	143,409.00	143,409.00
5. TOTAL REVENUES			6,153,091.49	3,312,023.31	9,465,114.80	3,458,842.77	2,046,618.96	5,505,461.73	6,224,643.30	6,120,617.24	12,345,260.54
B. EXPENDITURES											
1. Certificated Salaries											
Certificated Teachers' Salaries	1100		1,220,376.22	369,848.78	1,590,225.00	579,832.58	-	579,832.58	1,220,376.00	369,849.00	1,590,225.00
Certificated Pupil Support Salaries	1200				-	11,787.59		11,787.59	23,575.18		23,575.18
Certificated Supervisors' and Administrators' Salaries	1300		339,000.00		339,000.00	120,957.14	10,211.55	131,168.69	339,000.00	20,423.10	359,423.10
Other Certificated Salaries	1900		128,960.00		128,960.00	684.95	-	684.95	128,960.00		128,960.00
Total, Certificated Salaries			1,688,336.22	369,848.78	2,058,185.00	713,262.26	10,211.55	723,473.81	1,711,911.18	390,272.10	2,102,183.28
2. Non-certificated Salaries											
Non-certificated Instructional Aides' Salaries	2100		788,955.00	5,000.00	793,955.00	240,872.07	122,994.21	363,866.28	481,744.14	245,988.42	727,732.56
Non-certificated Support Salaries	2200		50,000.00		50,000.00	39,609.15	-	39,609.15	79,218.30	-	79,218.30
Non-certificated Supervisors' and Administrators' Sal.	2300		240,000.00		240,000.00	113,496.63	16,557.69	130,054.32	226,993.26	33,115.38	260,108.64
Clerical and Office Salaries	2400				-	10,582.93	-	10,582.93	21,165.86	-	21,165.86
Other Non-certificated Salaries	2900				-	2,400.00	-	2,400.00	45,000.00	-	45,000.00
Total, Non-certificated Salaries			1,078,955.00	5,000.00	1,083,955.00	406,960.78	139,551.90	546,512.68	854,121.56	279,103.80	1,133,225.36
3. Employee Benefits											
STRS	3101-3102		-	-	-	-	-	-			-
PERS	3201-3202		-	-	-	-	-	-			-
OASDI / Medicare / Alternative	3301-3302		211,697.78	28,675.93	240,373.71	84,564.56	11,531.53	96,096.09	196,301.50	51,207.26	247,508.76
Health and Welfare Benefits	3401-3402		221,383.30	29,987.90	251,371.20	88,194.11	12,026.47	100,220.58	179,622.29	46,856.31	226,478.60
Unemployment Insurance	3501-3502		27,672.91	3,748.49	31,421.40	7,031.92	958.90	7,990.82	51,320.65	13,387.52	64,708.17
Workers' Compensation Insurance	3601-3602		30,025.11	4,067.11	34,092.22	38,550.07	5,256.83	43,806.90	38,550.07	10,040.64	48,590.71
OPEB, Allocated	3701-3702				-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752				-	-	-	-	-	-	-
Other Employee Benefits	3901-3902		110,269.00		110,269.00	12,046.41	1,642.69	13,689.10	76,980.98	20,081.28	97,062.26
Total, Employee Benefits			601,048.10	66,479.43	667,527.53	230,387.07	31,416.42	261,803.49	542,775.49	141,573.01	684,348.50
4. Books and Supplies											
Approved Textbooks and Core Curricula Materials	4100		150,000.00		150,000.00	46,041.31	91,947.39	137,988.70	250,000.00	100,000.00	350,000.00
Books and Other Reference Materials	4200		17,000.00		17,000.00	-	-	-	-	-	-
Materials and Supplies	4300		77,079.00	25,000.00	102,079.00	40,274.69	17,363.12	57,637.81	80,549.38	34,726.24	115,275.62
Noncapitalized Equipment	4400		7,000.00	73,979.00	80,979.00	21,858.82	4,677.65	26,536.47	43,717.64	9,355.30	53,072.94
Food	4700		6,220.08	121,179.92	127,400.00	729.79	73,292.83	74,022.62	1,459.58	146,585.66	148,045.24
Total, Books and Supplies			257,299.08	220,158.92	477,458.00	108,904.61	187,280.99	296,185.60	375,726.60	290,667.20	666,393.80
5. Services and Other Operating Expenditures											
Subagreements for Services	5100		-	-	-	-	-	-			-
Travel and Conferences	5200		5,100.00		5,100.00	-	117.72	117.72	5,100.00	200.00	5,300.00
Dues and Memberships	5300		8,700.00		8,700.00	-	-	-	8,700.00		8,700.00
Insurance	5400		87,614.00		87,614.00	12,617.99		12,617.99	87,614.00		87,614.00
Operations and Housekeeping Services	5500		258,815.00	11,340.00	270,155.00	183,745.61	33,471.49	217,217.10	258,815.00	66,942.98	325,757.98
Rentals, Leases, Repairs, and Noncap. Improvements	5600		891,102.00	569,926.00	1,461,028.00	108,557.51	729,583.32	838,140.83	300,000.00	1,029,583.32	1,329,583.32
Transfers of Direct Costs	5700-5799				-	-	-	-	-		-
Professional/Consulting Services and Operating Expend.	5800		1,036,850.55	2,037,079.45	3,073,930.00	395,364.29	315,577.15	710,941.44	1,886,850.55	3,087,079.45	4,973,930.00
Communications	5900		10,000.00	32,150.00	42,150.00	13,462.28		13,462.28	15,000.00	32,150.00	47,150.00
Total, Services and Other Operating Expenditures			2,298,181.55	2,650,495.45	4,948,677.00	713,747.68	1,078,749.68	1,792,497.36	2,562,079.55	4,215,955.75	6,778,035.30
6. Capital Outlay											
(Objects 6100-6170, 6200-6500 for modified accrual basis only)											
Land and Land Improvements	6100-6170		-	-	-	-	-	-			

Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
Lease Assets	6600	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	170,890.00	-	170,890.00	-	-	-	170,890.00	-	170,890.00
Amortization Expense - Lease Assets	6910	-	-	-	-	-	-	-	-	-
Total, Capital Outlay		170,890.00	-	170,890.00	-	-	-	170,890.00	-	170,890.00
7. Other Outgo										
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	-	-	-	-	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
Total Debt Service		-	-	-	-	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		6,094,709.95	3,311,982.58	9,406,692.53	2,173,262.40	1,447,210.54	3,620,472.94	6,217,504.38	5,317,571.86	11,535,076.24
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		58,381.54	40.73	58,422.27	1,285,580.37	599,408.42	1,884,988.79	7,138.92	803,045.38	810,184.30
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	-	-	-	-	-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		58,381.54	40.73	58,422.27	1,285,580.37	599,408.42	1,884,988.79	7,138.92	803,045.38	810,184.30
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	3,171,974.26	864,218.80	4,036,193.06	3,187,959.26	864,218.80	4,052,178.06	3,187,959.26	864,218.80	4,052,178.06
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	-	-	-	-	-
c. Adjusted Beginning Balance		3,171,974.26	864,218.80	4,036,193.06	3,187,959.26	864,218.80	4,052,178.06	3,187,959.26	864,218.80	4,052,178.06
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,230,355.80	864,259.53	4,094,615.33	4,473,539.63	1,463,627.22	5,937,166.85	3,195,098.18	1,667,264.18	4,862,362.36
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
b. Restricted	9740		864,259.53	864,259.53		1,463,627.22	1,463,627.22		1,667,264.18	1,667,264.18
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	470,334.63		470,334.63			-	576,753.81		576,753.81
Unassigned/Unappropriated Amount	9790	2,760,021.18	-	2,760,021.18	4,473,539.63	-	4,473,539.63	2,618,344.37	-	2,618,344.37

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail

Charter School Name: Richmond Charter Academy
(continued)
CDS #: 07-61796-126805
Charter Approving Entity: West Contra Costa Unified School
County: Contra Costa
Charter #: 1441
Fiscal Year: 2023-24

This charter school uses the following basis of accounting:

- ☒ Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
☐ Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description		Object Code	1st Interim Budget			Actuals thru 01/31			2nd Interim Budget		
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES											
1. LCFF Sources											
State Aid - Current Year		8011	1,732,654.00	-	1,732,654.00	1,289,012.79	-	1,289,012.79	1,728,487.00	-	1,728,487.00
Education Protection Account State Aid - Current Year		8012	879,510.00	-	879,510.00	469,723.00	-	469,723.00	879,636.00	-	879,636.00
State Aid - Prior Years		8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,015,273.00	-	1,015,273.00	524,029.51	-	524,029.51	1,015,273.00	-	1,015,273.00
Other LCFF Transfers		8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources			3,627,437.00	-	3,627,437.00	2,282,765.30	-	2,282,765.30	3,623,396.00	-	3,623,396.00
2. Federal Revenues											
No Child Left Behind/Every Student Succeeds Act		8290	-	121,208.00	121,208.00	-	76,135.71	76,135.71	-	124,991.00	124,991.00
Special Education - Federal		8181, 8182	-	47,566.00	47,566.00	-	-	-	-	39,528.72	39,528.72
Child Nutrition - Federal		8220	-	54,014.00	54,014.00	-	7,641.52	7,641.52	-	54,643.92	54,643.92
Donated Food Commodities		8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues		8110, 8260-8299	-	407,451.00	407,451.00	-	195,426.09	195,426.09	-	407,451.00	407,451.00
Total, Federal Revenues			-	630,239.00	630,239.00	-	279,203.32	279,203.32	-	626,614.64	626,614.64
3. Other State Revenues											
Special Education - State		StateRevSE	-	280,549.00	280,549.00	-	152,199.07	152,199.07	-	270,161.28	270,161.28
All Other State Revenues		StateRevAO	114,363.00	945,126.00	1,059,489.00	46,798.58	773,125.90	819,924.48	71,878.77	1,851,598.21	1,923,476.98
Total, Other State Revenues			114,363.00	1,225,675.00	1,340,038.00	46,798.58	925,324.97	972,123.55	71,878.77	2,121,759.49	2,193,638.26
4. Other Local Revenues											
All Other Local Revenues		LocalRevAO	-	603,636.00	603,636.00	676.01	64,488.03	65,164.04	676.01	85,678.11	86,354.12
Total, Local Revenues			-	603,636.00	603,636.00	676.01	64,488.03	65,164.04	676.01	85,678.11	86,354.12
5. TOTAL REVENUES			3,741,800.00	2,459,550.00	6,201,350.00	2,330,239.89	1,269,016.32	3,599,256.21	3,695,950.78	2,834,052.24	6,530,003.02
B. EXPENDITURES											
1. Certificated Salaries											
Certificated Teachers' Salaries		1100	907,630.77	292,823.23	1,200,454.00	438,075.97	52,836.40	490,912.37	876,151.94	105,672.80	981,824.74
Certificated Pupil Support Salaries		1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries		1300	344,970.00	-	344,970.00	160,501.68	14,769.24	175,270.92	321,003.36	29,538.48	350,541.84
Other Certificated Salaries		1900	67,980.00	-	67,980.00	43,159.85	-	43,159.85	86,319.70	-	86,319.70
Total, Certificated Salaries			1,320,580.77	292,823.23	1,613,404.00	641,737.50	67,605.64	709,343.14	1,283,475.00	135,211.28	1,418,686.28
2. Non-certificated Salaries											
Non-certificated Instructional Aides' Salaries		2100	170,067.00	238,653.00	408,720.00	60,972.95	191,527.51	252,500.46	121,945.90	383,055.02	505,000.92
Non-certificated Support Salaries		2200	159,887.00	-	159,887.00	76,203.53	3,090.46	79,293.99	152,407.06	6,180.92	158,587.98
Non-certificated Supervisors' and Administrators' Sal.		2300	112,000.00	-	112,000.00	115,796.08	-	115,796.08	151,592.16	-	151,592.16
Clerical and Office Salaries		2400	-	-	-	9,108.50	-	9,108.50	18,217.00	-	18,217.00
Other Non-certificated Salaries		2900	-	-	-	11,200.00	3,905.51	15,105.51	22,400.00	7,811.02	30,211.02
Total, Non-certificated Salaries			441,954.00	238,653.00	680,607.00	273,281.06	198,523.48	471,804.54	466,562.12	397,046.96	863,609.08
3. Employee Benefits											
STRS		3101-3102	-	-	-	-	-	-	-	-	-
PERS		3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative		3301-3302	132,681.07	40,657.93	173,339.00	78,722.56	10,734.89	89,457.45	133,877.84	40,717.76	174,595.60
Health and Welfare Benefits		3401-3402	144,065.66	37,203.34	181,269.00	103,962.65	14,176.73	118,139.38	122,505.60	37,258.08	159,763.68
Unemployment Insurance		3501-3502	5,120.28	17,538.72	22,659.00	6,078.55	828.89	6,907.44	35,000.74	10,645.16	45,645.90
Workers' Compensation Insurance		3601-3602	30,505.00	7,079.00	37,584.00	38,550.07	5,256.83	43,806.90	38,550.07	7,983.87	46,533.94
OPEB, Allocated		3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees		3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits		3901-3902	46,835.90	42,518.10	89,354.00	23,772.47	3,241.70	27,014.17	52,501.11	15,967.75	68,468.86
Total, Employee Benefits			359,207.91	144,997.09	504,205.00	251,086.30	34,239.04	285,325.34	382,435.36	112,572.62	495,007.98
4. Books and Supplies											
Approved Textbooks and Core Curricula Materials		4100	100,000.00	-	100,000.00	9,972.00	79,714.63	89,686.63	19,944.00	95,000.00	114,944.00
Books and Other Reference Materials		4200	10,000.00	-	10,000.00	-	-	-	-	10,000.00	10,000.00
Materials and Supplies		4300	90,538.00	26,500.00	117,038.00	24,956.15	4,350.52	29,306.67	34,912.30	23,701.04	58,613.34
Noncapitalized Equipment		4400	73,479.00	-	73,479.00	21,936.91	-	21,936.91	28,873.82	-	28,873.82
Food		4700	8,871.49	54,013.51	62,885.00	1,015.17	36,023.36	37,038.53	2,030.34	50,000.00	52,030.34
Total, Books and Supplies			282,888.49	80,513.51	363,402.00	57,880.23	120,088.51	177,968.74	85,766.46	178,701.04	264,461.50
5. Services and Other Operating Expenditures											
Subagreements for Services		5100	-	-	-	-	-	-	-	-	-
Travel and Conferences		5200	8,500.00	-	8,500.00	-	117.72	117.72	3,500.00	117.72	3,617.72
Dues and Memberships		5300	5,700.00	-	5,700.00	60.00	-	60.00	5,700.00	-	5,700.00
Insurance		5400	87,614.00	-	87,614.00	11,072.93	-	11,072.93	87,614.00	-	87,614.00
Operations and Housekeeping Services		5500	110,155.00	60,000.00	170,155.00	113,478.09	43,144.75	156,622.84	175,000.00	86,289.50	261,289.50
Rentals, Leases, Repairs, and Noncap. Improvements		5600	833,586.00	394,912.00	1,228,498.00	326,278.97	394,912.00	721,190.97	833,586.00	394,912.00	1,228,498.00
Transfers of Direct Costs		5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.		5800	193,036.95	1,355,038.05	1,548,075.00	179,016.18	156,507.43	335,523.61	193,036.95	1,355,038.05	1,548,075.00
Communications		5900	55,250.00	-	55,250.00	5,100.06	-	5,100.06	40,000.00	-	40,000.00
Total, Services and Other Operating Expenditures			1,293,841.95	1,809,950.05	3,103,792.00	635,006.23	594,681.90	1,229,688.13	1,338,436.95	1,836,357.27	3,174,794.22
6. Capital Outlay											
(Objects 6100-6170, 6200-6500 for modified accrual basis only)			-	-	-	-	-	-	-	-	-
Land and Land Improvements		6100-6170	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings		6200	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major			-	-	-	-	-	-	-	-	-
Expansion of School Libraries		6300	-	-	-	-	-	-	-	-	-
Equipment		6400	-	-	-	-	-	-	-	-	-
Equipment Replacement		6500	-	-	-	-	-	-	-	-	-
Lease Assets		6600	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)		6900	43,326.00	-	43,326.00	-	-	-	43,326.00	-	43,326.00
Amortization Expense - Lease Assets		6910	-	-	-	-	-	-	-	-	-
Total, Capital Outlay			43,326.00	-	43,326.00	-	-	-	43,326.00	-	43,326.00
7. Other Outgo											
Tuition to Other Schools		7110-7143	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs		7211-7213	-	-	-	-	-	-	-	-	-

Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-			-			-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-			-			-
All Other Transfers	7281-7299	-	-	-	-	-	-			-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-			-
Debt Service:										
Interest	7438	-	-	-	-	-	-			-
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-			-
Total Debt Service		-	-	-	-	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		3,741,799.12	2,566,936.88	6,308,736.00	1,858,991.32	1,015,138.57	2,874,129.89	3,599,995.89	2,659,889.17	6,259,885.06
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		0.88	(107,386.88)	(107,386.00)	471,248.57	253,877.75	725,126.32	95,954.89	174,163.07	270,117.96
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979	-	-	-	-	-	-			-
2. Less: Other Uses	7630-7699	-	-	-	-	-	-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)										
	8980-8999	-	-	-	-	-	-			-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.88	(107,386.88)	(107,386.00)	471,248.57	253,877.75	725,126.32	95,954.89	174,163.07	270,117.96
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	196,546.63	813,952.00	1,010,498.63	196,546.63	813,952.04	1,010,498.67	196,546.63	813,952.04	1,010,498.67
b. Adjustments to Beginning Balance	9793, 9795	163,787.00		163,787.00	163,787.00		163,787.00	163,787.00		163,787.00
c. Adjusted Beginning Balance		360,333.63	813,952.00	1,174,285.63	360,333.63	813,952.04	1,174,285.67	360,333.63	813,952.04	1,174,285.67
2. Ending Fund Balance, June 30 (E + F.1.c.)		360,334.51	706,565.12	1,066,899.63	831,582.20	1,067,829.79	1,899,411.99	456,288.52	988,115.11	1,444,403.63
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
b. Restricted	9740		706,565.12	706,565.12		1,067,829.79	1,067,829.79		988,115.11	988,115.11
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	189,262.08		189,262.08			-	312,994.25		250,395.40
Unassigned/Unappropriated Amount	9790	171,072.43	-	171,072.43	831,582.20	-	831,582.20	143,294.27	-	205,893.12

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail

Charter School Name: Oskland Charter Academy
(continued)
CDS #: 01-61259-6111660
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0014
Fiscal Year: 2023/24

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9489, and 9660-9669, 9796 and 9797)
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	1,560,726.00		1,560,726.00	890,976.00		890,976.00	1,439,127.00		1,439,127.00
Education Protection Account State Aid - Current Year	8012	651,109.00		651,109.00	298,977.00		298,977.00	649,541.00		649,541.00
State Aid - Prior Years	8019			-	25,311.00		25,311.00	25,311.00		25,311.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	640,409.00		640,409.00	396,288.00		396,288.00	749,857.00		749,857.00
Other LCFF Transfers	8091, 8097			-	-		-			-
Total, LCFFSources		2,852,244.00	-	2,852,244.00	1,611,552.00	-	1,611,552.00	2,863,836.00	-	2,863,836.00
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290		129,873.00	129,873.00	-	70,174.82	70,174.82		131,429.00	131,429.00
Special Education - Federal	8181, 8182		32,445.00	32,445.00	-	-	-		26,999.00	26,999.00
Child Nutrition - Federal	8220		38,825.00	38,825.00	-	6,092.24	6,092.24		39,453.00	39,453.00
Donated Food Commodities	8221			-	-	-	-			-
Other Federal Revenues	8110, 8260-8299	-	567,140.00	567,140.00	(3,920.74)		(3,920.74)		247,312.00	247,312.00
Total, Federal Revenues		-	768,283.00	768,283.00	(3,920.74)	76,267.06	72,346.32	-	445,193.00	445,193.00
3. Other State Revenues										
Special Education - State	StateRevSE		182,156.00	182,156.00	(1,494.00)	110,380.00	108,886.00		184,523.00	184,523.00
All Other State Revenues	StateRevAO		877,502.00	877,502.00	55,651.91	557,084.85	612,736.76	55,652.00	1,686,459.00	1,742,111.00
Total, Other State Revenues		-	1,059,658.00	1,059,658.00	54,157.91	667,464.85	721,622.76	55,652.00	1,870,982.00	1,926,634.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO		401,017.00	401,017.00		118,983.35	118,983.35		397,080.51	397,080.51
Total, Local Revenues		-	401,017.00	401,017.00	-	118,983.35	118,983.35	-	397,080.51	397,080.51
5. TOTAL REVENUES		2,852,244.00	2,228,958.00	5,081,202.00	1,661,789.17	862,715.26	2,524,504.43	2,919,488.00	2,713,255.51	5,632,743.51
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	646,258.17	199,321.83	845,580.00	315,919.09	6,499.23	322,418.32	550,000.00	299,322.00	849,322.00
Certificated Pupil Support Salaries	1200			-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	146,560.00		146,560.00	66,316.80	16,579.20	82,896.00	95,560.00	38,158.40	133,718.40
Other Certificated Salaries	1900	68,000.00		68,000.00	40,200.07	-	40,200.07	80,400.14	-	80,400.14
Total, Certificated Salaries		860,818.17	199,321.83	1,060,140.00	422,435.96	23,078.43	445,514.39	725,960.14	337,480.40	1,063,440.54
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	165,645.44	232,821.56	398,467.00	149,301.92	93,752.66	243,054.58	248,836.53	156,254.43	405,090.97
Non-certificated Support Salaries	2200	73,853.00		73,853.00	53,389.00	-	53,389.00	88,981.67	-	88,981.67
Non-certificated Supervisors' and Administrators' Sal.	2300	94,346.00		94,346.00	42,949.26	-	42,949.26	95,000.00	-	95,000.00
Clerical and Office Salaries	2400			-	10,645.55	-	10,645.55	17,742.58	-	17,742.58
Other Non-certificated Salaries	2900			-	24,600.00	4,400.00	29,000.00	41,000.00	7,333.33	48,333.33
Total, Non-certificated Salaries		333,844.44	232,821.56	566,666.00	280,885.73	98,152.66	379,038.39	491,560.78	163,587.77	655,148.55
3. Employee Benefits										
STRS	3101-3102			-	-	-	-			-
PERS	3201-3202			-	-	-	-			-
OASDI / Medicare / Alternative	3301-3302	136,889.06	38,260.94	175,150.00	54,626.88	9,640.04	64,266.92	93,140.35	38,331.71	131,472.07
Health and Welfare Benefits	3401-3402	143,151.56	40,011.44	183,163.00	48,247.05	8,514.18	56,761.23	85,226.46	35,074.77	120,301.24
Unemployment Insurance	3501-3502	17,893.57	5,001.43	22,895.00	4,362.29	769.81	5,132.10	18,262.81	7,516.02	25,778.84
Workers' Compensation Insurance	3601-3602	19,415.45	5,426.55	24,842.00	37,235.81	6,571.03	43,806.84	50,000.00	5,010.68	55,010.68
OPEB, Allocated	3701-3702			-	-	-	-			-
OPEB, Active Employees	3751-3752			-	-	-	-			-
Other Employee Benefits	3901-3902	5,667.71	15,004.29	20,672.00	39,276.56	6,931.16	46,207.72	65,460.93	15,032.05	80,492.98
Total, Employee Benefits		323,017.35	103,704.65	426,722.00	183,748.59	32,426.22	216,174.81	312,090.56	100,965.24	413,055.80
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	114,000.00		114,000.00	39,539.96	80,483.08	120,023.04	65,899.93	134,138.47	200,038.40
Books and Other Reference Materials	4200	500.00	1,000.00	1,500.00	-	1,026.75	1,026.75	-	1,711.25	1,711.25
Materials and Supplies	4300	9,138.00	60,000.00	69,138.00	64,064.73	7,787.81	71,852.54	81,774.55	12,979.68	94,754.23
Noncapitalized Equipment	4400	42,900.00		42,900.00	18,217.53	-	18,217.53	30,362.55	-	30,362.55
Food	4700	4,960.33	41,785.67	46,746.00	5,447.31	43,772.35	49,219.66	9,078.85	72,953.92	82,032.77
Total, Books and Supplies		171,498.33	102,785.67	274,284.00	127,269.53	133,069.99	260,339.52	187,115.88	221,783.32	408,899.20
5. Services and Other Operating Expenditures										
Subagreements for Services	5100			-	-	-	-			-
Travel and Conferences	5200	4,200.00		4,200.00	-	117.72	117.72	4,200.00		4,200.00
Dues and Memberships	5300	4,900.00		4,900.00	-	-	-	4,900.00		4,900.00
Insurance	5400	87,614.00		87,614.00	-	-	-	87,614.00		87,614.00
Operations and Housekeeping Services	5500	146,119.00		146,119.00	92,191.42	-	92,191.42	146,119.00		146,119.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	127,153.00	251,904.00	379,057.00	36,109.36	231,196.67	267,306.03	127,153.00	251,904.00	379,057.00
Transfers of Direct Costs	5700-5799			-	-	-	-			-
Professional/Consulting Services and Operating Expend.	5800	646,561.82	1,246,836.18	1,893,398.00	197,102.68	161,328.93	358,431.61	646,561.82	1,246,836.18	1,893,398.00
Communications	5900	31,200.00		31,200.00	4,091.20	-	4,091.20	31,200.00		31,200.00
Total, Services and Other Operating Expenditures		1,047,747.82	1,498,740.18	2,546,488.00	329,494.66	392,643.32	722,137.98	1,047,747.82	1,498,740.18	2,546,488.00
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170			-			-			-
Buildings and Improvements of Buildings	6200			-			-			-
Books and Media for New School Libraries or Major										
Expansion of School Libraries	6300			-			-			-
Equipment	6400			-			-			-
Equipment Replacement	6500			-			-			-
Depreciation Expense (for accrual basis only)	6900	25,346.00		25,346.00				25,346.00		25,346.00
Amortization Expense-Lease Assets	6910			-			-			-
Total, Capital Outlay		25,346.00	-	25,346.00	-	-	-	25,346.00	-	25,346.00
7. Other Outgo										
Tuition to Other Schools	7110-7143	-		-			-			-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-		-			-			-
Transfers of Apportionments to Other LEAs - Spec. Ed	7221-7223SE	-		-			-			-

Amethod Public Schools - Regular Meeting of the AMPS Board of Directors - Agenda - Wednesday March 27, 2024 at 6:00 PM

Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-
Debt Service:									
Interest	7438	-	-	-	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		2,762,272.11	2,137,373.89	4,899,646.00	1,343,834.47	679,370.62	2,023,205.09	2,789,821.19	5,112,378.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		89,971.89	91,584.11	181,556.00	317,954.70	183,344.64	501,299.34	129,666.81	520,365.42
D. OTHER FINANCING SOURCES / USES									
1. Other Sources	8930-8979	-	-	-	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	-	-	-	-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		89,971.89	91,584.11	181,556.00	317,954.70	183,344.64	501,299.34	129,666.81	520,365.42
F. FUND BALANCE, RESERVES									
1. Beginning Fund Balance									
a. As of July 1	9791	3,820,260.22	649,100.58	4,469,360.80	3,820,260.22	649,100.58	4,469,360.80	3,820,260.22	4,469,360.80
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	-	-	-	-
c. Adjusted Beginning Balance		3,820,260.22	649,100.58	4,469,360.80	3,820,260.22	649,100.58	4,469,360.80	3,820,260.22	4,469,360.80
2. Ending Fund Balance, June 30 (E + F.1.c.)		3,910,232.11	740,684.69	4,650,916.80	4,138,214.92	832,445.22	4,970,660.14	3,949,927.03	4,989,726.22
Components of Ending Fund Balance :									
a. Nonspendable									
Revolving Cash (equals object 9130)	9711	-	-	-	-	-	-	-	-
Stores (equals object 9320)	9712	-	-	-	-	-	-	-	-
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	-	-	-	-
All Others	9719	-	-	-	-	-	-	-	-
b. Restricted	9740	740,684.69	740,684.69	832,445.22	832,445.22	1,039,799.19	1,039,799.19		
c. Committed									
Stabilization Arrangements	9750	-	-	-	-	-	-	-	-
Other Commitments	9760	-	-	-	-	-	-	-	-
d. Assigned									
Other Assignments	9780	-	-	-	-	-	-	-	-
e. Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789	244,982.30	244,982.30	-	-	255,618.90	255,618.90	-	-
Unassigned/Unappropriated Amount	9790	3,665,249.81	(0.00)	3,665,249.81	4,138,214.92	-	4,138,214.92	3,694,308.13	3,694,308.13

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

Charter School Name: John Henry High School
(continued)
CDS #: 07-77354-0132233
Charter Approving Entity: State Department of Education
County: Contra Costa
Charter #: 1741
Fiscal Year: 2023-24

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)**
- ☐ Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description		Object Code	1st Interim Budget			Actuals thru 01/31			2nd Interim Budget		
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES											
1. LCFF Sources											
State Aid - Current Year	8011		4,243,511.00	-	4,243,511.00	2,867,189.80	-	2,867,189.80	4,192,767.00	-	4,192,767.00
Education Protection Account State Aid - Current Year	8012		55,092.00	-	55,092.00	33,426.00	-	33,426.00	55,200.00	-	55,200.00
State Aid - Prior Years	8019		1,524.80	-	1,524.80	1,524.80	-	1,524.80	1,524.80	-	1,524.80
Transfers to Charter Schools in Lieu of Property Taxes	8096		-	-	-	-	-	-	-	-	-
Other LCFF Transfers	8091, 8097		-	-	-	-	-	-	-	-	-
Total, LCFF Sources			4,300,127.80	-	4,300,127.80	2,902,140.60	-	2,902,140.60	4,249,491.80	-	4,249,491.80
2. Federal Revenues											
No Child Left Behind/Every Student Succeeds Act	8290		-	138,850.00	138,850.00	-	75,970.78	75,970.78	-	136,761.00	136,761.00
Special Education - Federal	8181, 8182		-	48,594.00	48,594.00	-	-	-	-	39,103.68	39,103.68
Child Nutrition - Federal	8220		-	43,349.00	43,349.00	-	2,172.40	2,172.40	-	57,765.83	57,765.83
Donated Food Commodities	8221		-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299		-	285,133.00	285,133.00	-	50,326.00	50,326.00	-	216,664.52	216,664.52
Total, Federal Revenues			-	515,926.00	515,926.00	-	128,469.18	128,469.18	-	450,295.03	450,295.03
3. Other State Revenues											
Special Education - State	StateRevSE		-	302,505.00	302,505.00	-	191,979.39	191,979.39	-	267,256.32	267,256.32
All Other State Revenues	StateRevAO		25,805.66	840,562.00	866,367.66	57,002.46	247,925.79	304,928.25	71,105.88	1,673,874.50	1,744,980.38
Total, Other State Revenues			25,805.66	1,143,067.00	1,168,872.66	57,002.46	439,905.18	496,907.64	71,105.88	1,941,130.82	2,012,236.70
4. Other Local Revenues											
All Other Local Revenues	LocalRevAO		-	404,725.00	404,725.00	-	66,991.91	66,991.91	-	84,878.84	84,878.84
Total, Local Revenues			-	404,725.00	404,725.00	-	66,991.91	66,991.91	-	84,878.84	84,878.84
5. TOTAL REVENUES											
			4,325,933.46	2,063,718.00	6,389,651.46	2,959,143.06	635,366.27	3,594,509.33	4,320,597.68	2,476,304.69	6,796,902.37
B. EXPENDITURES											
1. Certificated Salaries											
Certificated Teachers' Salaries	1100		1,328,007.00	275,000.00	1,603,007.00	484,733.72	94,924.56	579,658.28	969,467.44	189,849.12	1,159,316.56
Certificated Pupil Support Salaries	1200		-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300		328,585.00	20,000.00	348,585.00	93,271.89	42,846.16	136,118.05	186,543.78	85,692.32	272,236.10
Other Certificated Salaries	1900		81,500.00	-	81,500.00	64,980.75	-	64,980.75	129,961.50	-	129,961.50
Total, Certificated Salaries			1,738,092.00	295,000.00	2,033,092.00	642,986.36	137,770.72	780,757.08	1,285,972.72	275,541.44	1,561,514.16
2. Non-certificated Salaries											
Non-certificated Instructional Aides' Salaries	2100		273,620.00	46,000.00	319,620.00	23,818.92	35,332.09	59,151.01	47,637.84	70,664.18	118,302.02
Non-certificated Support Salaries	2200		112,337.00	-	112,337.00	45,787.13	-	45,787.13	91,574.26	-	91,574.26
Non-certificated Supervisors' and Administrators' Sal.	2300		96,923.00	-	96,923.00	39,633.72	-	39,633.72	79,267.44	-	79,267.44
Clerical and Office Salaries	2400		-	-	-	28,957.93	-	28,957.93	57,915.86	-	57,915.86
Other Non-certificated Salaries	2900		-	-	-	400.00	12,000.00	12,400.00	800.00	24,000.00	24,800.00
Total, Non-certificated Salaries			482,880.00	46,000.00	528,880.00	138,597.70	47,332.09	185,929.79	277,195.40	94,664.18	371,859.58
3. Employee Benefits											
STRS	3101-3102		-	-	-	-	-	-	-	-	-
PERS	3201-3202		-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302		122,524.47	24,556.50	147,080.97	58,915.22	13,953.27	72,868.49	119,582.36	28,320.73	147,903.09
Health and Welfare Benefits	3401-3402		128,130.16	25,680.00	153,810.16	71,472.01	16,927.17	88,399.18	109,421.77	25,914.39	135,336.16
Unemployment Insurance	3501-3502		16,016.27	3,210.00	19,226.27	4,510.61	1,068.28	5,578.89	31,263.36	7,404.11	38,667.47
Workers' Compensation Insurance	3601-3602		32,156.00	4,060.65	36,216.65	35,418.51	8,388.39	43,806.90	35,418.51	8,388.39	43,806.90
OPEB, Allocated	3701-3702		-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752		-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902		48,048.81	9,630.00	57,678.81	19,599.41	4,641.85	24,241.26	46,895.04	11,106.17	58,001.21
Total, Employee Benefits			346,875.71	67,137.15	414,012.86	189,915.76	44,978.96	234,894.72	342,581.04	81,133.79	423,714.83
4. Books and Supplies											
Approved Textbooks and Core Curricula Materials	4100		95,000.00	-	95,000.00	15,763.73	22,789.40	38,553.13	31,527.46	45,578.80	77,106.26
Books and Other Reference Materials	4200		3,500.00	-	3,500.00	3,017.71	-	3,017.71	6,035.42	-	6,035.42
Materials and Supplies	4300		97,361.00	40,000.00	137,361.00	52,704.48	23,308.51	76,012.99	105,408.96	46,617.02	152,025.98
Noncapitalized Equipment	4400		60,428.00	-	60,428.00	15,662.82	-	15,662.82	31,325.64	-	31,325.64
Food	4700		34,489.00	46,511.00	81,000.00	2,618.98	50,116.70	52,735.68	5,237.96	100,233.40	105,471.36
Total, Books and Supplies			290,778.00	86,511.00	377,289.00	89,767.72	96,214.61	185,982.33	179,535.44	192,429.22	371,964.66
5. Services and Other Operating Expenditures											
Subagreements for Services	5100		-	-	-	-	-	-	-	-	-
Travel and Conferences	5200		6,000.00	-	6,000.00	22.38	117.72	140.10	44.76	235.44	280.20
Dues and Memberships	5300		7,500.00	-	7,500.00	-	-	-	-	-	-
Insurance	5400		87,614.00	-	87,614.00	12,181.00	-	12,181.00	24,362.00	-	24,362.00
Operations and Housekeeping Services	5500		176,220.00	20,000.00	196,220.00	129,908.01	11,933.34	141,841.35	259,816.02	23,866.68	283,682.70
Rentals, Leases, Repairs, and Noncap. Improvements	5600		661,286.00	474,315.00	1,135,601.00	69,517.83	613,809.34	683,327.17	661,286.00	1,227,618.68	1,888,904.68
Transfers of Direct Costs	5700-5799		-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800		381,297.00	1,006,370.00	1,387,667.00	230,371.02	96,296.10	326,667.12	1,126,742.04	192,592.20	1,319,334.24
Communications	5900		58,150.00	-	58,150.00	9,608.22	-	9,608.22	58,150.00	-	58,150.00
Total, Services and Other Operating Expenditures			1,378,067.00	1,500,685.00	2,878,752.00	451,608.46	722,156.50	1,173,764.96	2,130,400.82	1,444,313.00	3,574,713.82
6. Capital Outlay											
(Objects 6100-6170, 6200-6500 for modified accrual basis only)			-	-	-	-	-	-	-	-	-
Land and Land Improvements	6100-6170		-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200		-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major			-	-	-	-	-	-	-	-	-
Expansion of School Libraries	6300		-	-	-	-	-	-	-	-	-
Equipment	6400		-	-	-	-	-	-	-	-	-
Equipment Replacement	6500		-	-	-	-	-	-	-	-	-
Lease Assets	6600		-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900		60,653.00	-	60,653.00	-	-	-	60,653.00	-	60,653.00
Amortization Expense - Lease Assets	6910		-	-	-	-	-	-	-	-	-
Total, Capital Outlay			60,653.00	-	60,653.00	-	-	-	60,653.00	-	60,653.00
7. Other Outgo											
Tuition to Other Schools	7110-7143		-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213		-	-	-	-	-	-	-	-	-

Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-			-			-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-			-			-
All Other Transfers	7281-7299	-	-	-	-	-	-			-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-			-
Debt Service:										
Interest	7438	-	-	-	-	-	-			-
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-			-
Total Debt Service		-	-	-	-	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		4,297,345.71	1,995,333.15	6,292,678.86	1,512,876.00	1,048,452.88	2,561,328.88	4,276,338.42	2,088,081.63	6,364,420.05
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		28,587.75	68,384.85	96,972.60	1,446,267.06	(413,086.61)	1,033,180.45	44,259.26	388,223.06	432,482.32
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979	-	-	-	-	-	-			-
2. Less: Other Uses	7630-7699	-	-	-	-	-	-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	-	-			-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		28,587.75	68,384.85	96,972.60	1,446,267.06	(413,086.61)	1,033,180.45	44,259.26	388,223.06	432,482.32
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	276,239.95	851,862.13	1,128,102.08	276,239.95	851,862.13	1,128,102.08	276,239.95	851,862.13	1,128,102.08
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	-	-	-	-	-
c. Adjusted Beginning Balance		276,239.95	851,862.13	1,128,102.08	276,239.95	851,862.13	1,128,102.08	276,239.95	851,862.13	1,128,102.08
2. Ending Fund Balance, June 30 (E + F.1.c.)		304,827.70	920,246.98	1,225,074.68	1,722,507.01	438,775.52	2,161,282.53	320,499.21	1,240,085.19	1,560,584.40
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711	-	-	-			-			-
Stores (equals object 9320)	9712	-	-	-			-			-
Prepaid Expenditures (equals object 9330)	9713	-	-	-			-			-
All Others	9719	-	-	-			-			-
b. Restricted	9740	-	920,246.98	920,246.98		438,775.52	438,775.52		1,240,085.19	1,240,085.19
c. Committed										
Stabilization Arrangements	9750	-	-	-			-			-
Other Commitments	9760	-	-	-			-			-
d. Assigned										
Other Assignments	9780	-	-	-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	188,780.37	-	188,780.37			-	318,221.00		318,221.00
Unassigned/Unappropriated Amount	9790	116,047.33	-	116,047.33	1,722,507.01	-	1,722,507.01	2,278.21	-	2,278.21

Coversheet

Approval of Auditor Selection for 2024-2025

Section:	III. Business
Item:	B. Approval of Auditor Selection for 2024-2025
Purpose:	Vote
Submitted by:	
Related Material:	Christy White Audit RFP.pdf CLA RFP.pdf Baker Tilly Engagement Letter Proposal 23.24.pdf Independent Auditor Selection Form 23-24 (1) - signed.pdf



Proposal for
Amethod Public Schools
Richmond, California

For the fiscal year ending June 30, 2024,
plus optional renewals through June 30, 2026

Submitted on March 19, 2024:

By: Marcy Kearney, CPA
619-270-8222
mkearney@christywhite.com

PROPOSAL FOR AMETHOD PUBLIC SCHOOLS

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APPENDIX:
QUALITY CONTROL PEER REVIEW OPINION



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

March 19, 2024

Board of Directors
Amethod Public Schools
Richmond, California

Dear Members of the Board,

Christy White, Inc. (CW) is pleased to respond to Amethod Public Schools's request for Annual Financial Statement Audits for the fiscal year ending June 30, 2024 (plus the two optional renewal periods through 2026).

We **specialize in auditing California charter schools**, including High Tech High (16 charter schools), Da Vinci Schools (5 charter schools), and Leadership Public Schools (3 charter schools). In 2022-23, we were providing services to over 110 nonprofit organizations with charter schools and 200+ school districts. We also perform school facility program (SFP) and general obligation bond audits, plus, should the need arise, we have certified fraud examiners on our team to perform forensic audits.

CW will serve Amethod Public Schools with our audit team of charter school nonprofit specialists. For 20 years, our firm has specialized in charter school audits, so you get the benefits of not only an experienced specialized team but an entire firm of more than 50 professionals. As a leader in the K-12 education industry, we provide educational organization audit focused staff training unmatched by other firms. We assure you that every Christy White team member will be trained to handle your audit efficiently and effectively. Moreover, we provide **free training and accounting advice** to our clients.

I, Marcy Kearney, CPA and founding partner, Christy White, have over 45 combined years of local education agency (LEA) audit and consulting experience. We are joined by Partners Heather Daud Rubio, Michael Ash, John Whitehouse, and Kyle Montgomery, plus several experienced auditors and staff. My partners and I have a great deal of interest and **commitment to providing excellent auditing services to Amethod Public Schools**. Our team is committed to meeting all requirements and timelines for the successful completion of the engagement.

After reading through our proposal, should you have any questions, please feel free to contact me by phone at (619) 270-8222 or via email at mkearney@christywhite.com. I would be happy to meet with you!

Sincerely,

Marcy Kearney, CPA
Partner

348 Olive Street
San Diego, CA
92103

O: 619-270-8222
F: 619-260-9085
christywhite.com

PROPOSAL FOR AMETHOD PUBLIC SCHOOLS

EXECUTIVE SUMMARY

Christy White, Inc. (CW), a professional accountancy corporation, is the 2nd largest CPA firm in the number of Local Educational Agencies (LEAs) audited annually. Home-based in San Diego with professional staff that resides across the State to best serve our clients. Marcy Kearney, CPA, and Christy White Brook, CPA, CFE, will lead the proposed auditing services that include an audit of the annual financial statements and compliance for Amethod Public Schools for the fiscal year ending June 30, 2024, plus two optional renewal years.

When considering whether to hire our firm, you will find that CW can be differentiated from our competitors in several areas, such as:

- **EXPERIENCED AND INVOLVED PARTNERS AND MANAGERS:** Christy White Brook, CPA, CFE, President and Partner, has 37 years of audit and consulting experience garnered from 30 years in public accounting and 7 years with School Services of California, Inc. Marcy Kearney, CPA, Audit Partner of the charter school division and tax department, has over 15 years of experience working directly with independent charter schools, other nonprofit organizations, and school districts. You can expect that Ms. White Brook and Ms. Kearney will be accessible to Amethod Public Schools when the audit is underway and lend their expertise freely on accounting and internal control issues.
- **TIMELY AUDITS:** CW is committed to meeting all audit deadlines. All of our audits have been performed according to agreed-upon audit schedules, with the final reports to the State of California filed on time.
- **SECURE REMOTE AUDIT TECHNOLOGY:** Our firm implemented a "virtual office" setting several years preceding the pandemic. With our technology, we are fully capable of conducting a secure remote audit by providing audit-related items via our client-secured online portal (Suralink). Your CW audit manager will help set up you and your staff. The portal is very user-friendly.
- **COMMITMENT TO QUALITY:** CW has received an "unqualified" audit opinion by our peer reviewers regarding our firm's Quality Control Standards. All audits submitted to the State have been approved. Current client references are available upon request.
- **SMOOTH AUDIT PROCESS:** CW specializes in governmental and not-for-profit entities, so the process for the audit will be smooth. CW guarantees that: (1) trained and supervised staff will be on-site; (2) clients will be given a detailed audit plan; (3) CW will be considerate of your staff and their workload; and (4) all audit findings will be discussed before the report is finalized.
- **FINDING SOLUTIONS:** CW is not content to simply identify problem areas that may exist in your Organization but seeks ways to help provide solutions. Any CPA firm can discover a problem, but with our combined backgrounds and experiences, we can supply our clients with a wide range of possible solutions.

The following proposal provides more specific information on the scope of the audit services, our experience, qualifications, client references, and audit approach. We hope that you select our audit firm.

PROPOSAL FOR AMETHOD PUBLIC SCHOOLS

GENERAL INFORMATION – ABOUT CW**LEGAL NAME AND CORPORATE CONTACT INFORMATION**

Legal Name: Christy White, A Professional Accountancy Corporation (dba Christy White, Inc.)
 Corporate Address: 348 Olive Street, San Diego, CA 92103
 Telephone Number: 619-270-8222
 Fax Number: 619-260-9085
 Email Address: cwhite@christywhite.com
 Website: www.christywhite.com

FIRM HISTORY, SERVICES, AND SIZE

Christy White, Inc. was incorporated in 2010, succeeding Nigro Nigro & White (NNW) as the AICPA designated successor firm (Christy White was a founding partner NNW in 1999). Our firm has grown steadily over the past 20 years and now has 30 professionals, including seven CPAs.

We offer services exclusively to local educational agencies (LEAs), including school districts and charter schools. It's our full specialization in LEAs that makes us unique among CPA firms and provides added value to our clients. As your educational audit specialist, CW audits over 200 school districts, 10 county offices of education, 100+ Proposition 39 bonds, 40+ State School Facilities Grant audits, and over 165 charter schools. Our audit clients range in size from large charter schools to mid-size and small entities. We also prepare the annual tax Forms 990/199 for our nonprofit charter school clients. Our consulting capabilities include helping our clients with:

ASB Training	Forensic/Fraud Audits
Attendance Accounting	Business Functions Organization
FASB and Compliance Implementation	Charter School Back Office
Efficiency Studies	Financial Reporting

FIRM LICENSE, AFFILIATIONS AND ASSOCIATIONS

Christy White, Inc. (CW) is incorporated in the State of California. CW is licensed by the State Board of Accountancy. We are a majority women-owned firm. The California State Controller's Office CPA Directory lists Christy White as an eligible CPA firm that conducts LEA audits.

CW is a member of the Private Companies Practice Section (PCPS) and Government Audit Quality Center (GAQC) of the American Institute of CPAs, which requires an independent peer review every three years. We are members of the American Institute of CPAs (AICPA) and the California Society of CPAs. We are also associate members with the California Charter School Association (CCSA), the California Association of School Business Officials (CASBO), the Government Finance Officers' Association (GFOA), and the Association of Certified Fraud Examiners.

CW is also an active participant with the Education Audit Appeals Panel in developing the annual K-12 audit guide and dialogues regularly with State agencies on audit issues that affect our charter school clients.

PROPOSAL FOR AMETHOD PUBLIC SCHOOLS

GENERAL INFORMATION – ABOUT CW (CONT.)**FIRM INDEPENDENCE**

One of the benefits of an audit is having an "independent" assessment of your internal controls over financial statements and compliance matters. Our quality control program ensures that we adhere to auditor independence's strictest standards, including those required by the Standards for Audit of Governmental Organization, Programs, Activities and Functions, published by the United States, General Accounting Office. We ensure that all firm partners and any staff working on the engagement do not have any financial or other interests in your Organization other than a strictly professional one. Our continued success as your business partner depends upon our independence.

CW has had no personal or business relationship with Amethod Public Schools or its board members. Should a professional relationship occur that presents an independence conflict during the contract period, CW would immediately notify Amethod Public Schools.

RESPONSIBLE BUSINESS PRACTICES

Christy White, Inc. is financially stable. We have no long-term debt and have remained fiscally stable throughout our 20-year history. We will not joint venture with another firm on this engagement.

CW has a standing record of performing quality audits. Our clients and the State Controller's Office have accepted all of our audit reports. No client has terminated a contract during the performance of the audit. Additionally, we have not been involved in litigation or any investigation by a state, federal, or professional agency.

There have been no complaints levied by the State Board of Accountancy or other regulatory authority in the history of CW or its predecessor firm of Nigro Nigro & White, PC. None of the CPAs of CW have had any individual complaints or sanctions.

CW'S QUALITY CONTROL SYSTEM

Our quality control systems include policies and procedures in leadership, ethical requirements, acceptance of new clients, personnel management, engagement performance, monitoring, and communication. We actively monitor compliance with our quality control document by reviewing work papers, training on new standards, consultation on complex areas, and sound human resources practices. CW has received the highest level of assurance from our peer reviewer, which is "Pass." Attached is our most recent quality control report.

INDEMNITY

CW has errors and omissions insurance and will indemnify and hold harmless the Organization from and against all losses and claims in the execution of our work or the consequences of any negligence or carelessness on our part. We are also fully insured for workers' compensation. Our current policies are attached.

PROPOSAL FOR AMETHOD PUBLIC SCHOOLS

AUDIT STAFFING AND PERSONNEL**STAFF QUALIFICATIONS**

The firm partners and staff of Christy White, Inc. (CW) bring an extensive background of audit and consulting experience to CW clients. We have audited local educational agencies (LEAs) throughout California. We are familiar with the unique issues relative to charter school finance: budgetary constraints, construction accounting, new federal and state program compliance, attendance accounting, state funding models, cash flow management, and more. The audit team will include:

Christy White, Inc. Personnel Assigned	
Name	Classification
Marcy Kearney, CPA	Signing Partner
Christy White Brook, CPA, CFE	Assisting Partner
Vanessa Pineda	In-Charge Auditor

ABBREVIATED RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM

Biographies of all staff members assigned to your audit are shown below.



Audit Partner Marcy Kearney, CPA, is a licensed CPA in California with over fifteen years of experience, individually working with public school districts, independent charter schools, and not-for-profit entities for both audit and tax preparation. She manages the tax department and the charter school division of the audit department. Additionally, Marcy has been a long-time member of the California Society of CPAs (CalCPA) and is a member of the American Institute of CPAs (AICPA). Marcy holds a Bachelor of Science degree in Business Administration with an emphasis in Accountancy from Cal State University, San Marcos. To better serve our CW clients and staff, Marcy moved to L.A. in 2014.



President Christy White Brook, CPA, CFE, has served hundreds of school districts and charter schools as an auditor, school finance consultant, professional author, and trainer. Christy provides audit and financial consulting in organizational structure, internal controls, school district reorganization, attendance accounting, forensic and fraud audits, and developing and conducting six workshop series throughout the State. Christy received a Best Volunteer Trainer award from the California Society of CPA's Education Foundation. And she is a Certified Fraud Examiner (CFE) in addition to her CPA license.



Director Vanessa Pineda, a Los Angeles native, helps head up the Los Angeles office of Christy White. She has over ten years of experience in K-12 audits, including school districts, charter schools, county offices of education, Proposition 39 bonds and school facility program audits. Vanessa is a popular workshop leader in our firm, known for her approachable style and practical knowledge. She conducts workshops and in-service training on Attendance and Student Body Fund Accounting. Vanessa holds a degree in Business Administration, with an option in Accounting, from California State University, Los Angeles.

PROPOSAL FOR AMETHOD PUBLIC SCHOOLS

AUDIT STAFFING AND PERSONNEL (CONT.)**STAFF TRAINING PROGRAMS**

CW's program of staff development includes two full weeks of focused in-house training in the audit of charter schools and school districts. We also provide opportunities to staff to attend professional training provided by outside providers, such as School Services of California, the California Society of CPAs, and CCSA. A sampling of training programs our staff has attended within the last year include:

Continuing Education Event	Training Provider Organization
Annual California Charter School Conference	California Charter School Association (CCSA)
Annual California Charter School Conference	Charter Schools Development Center (CSDC)
Annual CASBO Conference, Attendance Accounting	California Association of School Business Officials (CASBO)
January, May, and Summer State Budget Workshops	School Services of California, Inc.
School Districts Conference, Not-for-Profit Organizations Conference	California Society of CPAs (CalCPA)
Annual Global Fraud Conference	Association of Certified Fraud Examiners (ACFE)
Single Audit Updates	American Institute of CPAs (AICPA)

STAFF CAPACITY

CW has a corporate office located in San Diego and numerous remote offices throughout California. We have over 50 professional employees, including seven certified public accountants, and sufficient audit capacity to provide excellent audit services to Amethod Public Schools.

EQUAL OPPORTUNITY EMPLOYER

CW is an equal opportunity employer. We do not discriminate based on race, ethnicity, age, or religion. We are in compliance with all applicable federal and state laws and regulations relating to equal opportunity employment, including the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all other applicable Federal and State laws and regulations relating to equal opportunity employment, including Executive Order No. 11246 of September 24, 1965.

PROPOSAL FOR AMETHOD PUBLIC SCHOOLS

PAST PERFORMANCE

SPECIALIZING IN K-12 AUDITS

CW devotes our practice exclusively to K-12 auditing and consulting, including charter schools, schools districts and county offices. A full list of all charter schools served is included on the following page and below is a list of all charter schools in Alameda/Contra Costa Counties as well as nonprofit organizations that operate multiple charter schools. **References can be provided upon request.**

LIST OF ALAMEDA OR CONTRA COSTA COUNTIES CHARTER SCHOOL CLIENTS

In addition to the charter schools listed below, we also audit several school districts in the counties.

Charter School Non-Profit	County	Years Audited
Aurum Preparatory Academy	Alameda	2021-22 through present
Bay Area Technology Charter School	Alameda	2021-22 through present
Leadership Public Schools (3 schools)	Alameda/Contra Costa	2020-21 through present
North Oakland Community Charter School	Alameda	2020-21 through present
The Academy of Alameda (2 schools)	Alameda	2022-23 through present
Unity Schools (2 schools)	Alameda	2022-23 through present
Yu Ming Charter School	Alameda	2018-19 through present

LIST OF NONPROFIT CLIENTS OPERATING MULTIPLE CHARTER SCHOOLS

Charter School Non-Profit	County	Years Audited
Achieve Charter Schools (2 schools)	Butte	New for 2023-24
Compass Charter Schools (3 schools)	Yolo/Los Angeles/San Diego	2012-13 through present
Da Vinci Schools (4 schools)	Los Angeles	2008-09 through present
Discovery Charter Schools (2 schools)	Los Angeles	2021-22 through present
EJE Academies (2 schools)	San Diego	2006-07 through present
Escuela Popular del Pueblo (2 schools)	Santa Clara	New for 2023-24
Fenton Charter Public Schools (5 schools)	Los Angeles	2019-20 through present
Griffin Technology Academies (4 schools)	Solano	2020-21 through present
High Tech High (16 schools)	San Diego	2008-09 through present
High Tech Los Angeles (2 schools)	Los Angeles	2019-20 through present
Ingenium Charter Schools (4 schools)	Los Angeles	2022-23 through present
Lashon Academy (2 schools)	Los Angeles	2022-23 through present
Leadership Public Schools (3 schools)	Alameda/Contra Costa	2020-21 through present
NEW Academy Charter Schools (2 schools)	Los Angeles	2022-23 through present
New Los Angeles Charter Schools (2 schools)	Los Angeles	2022-23 through present
Odyssey Charter Schools (2 schools)	Los Angeles	2022-23 through present
Orange County Academy of Sciences and Arts (2 schools)	Orange	2018-19 through present
Oxford Preparatory Academy (3 schools)	Orange	2016-17 through present
River Island Academies	San Joaquin	New for 2023-24
The Academy of Alameda (2 schools)	Alameda	2022-23 through present
The Accelerated Schools (3 schools)	Los Angeles	2022-23 through present
The Foundation for Hispanic Education (3 schools)	Santa Clara	2022-23 through present
Unity Schools (2 schools)	Alameda	2022-23 through present

PROPOSAL FOR AMETHOD PUBLIC SCHOOLS

PAST PERFORMANCE (CONT.)

FULL LIST OF CURRENT CA CHARTER SCHOOL AUDIT CLIENTS OPERATED BY NONPROFIT ORGANIZATIONS

Charter School Non-Profit	Charter School Non-Profit
ABLE Charter Schools	Leadership Military Academy
Academia Avance Charter School	Leadership Public Schools (3 schools)
Achieve Charter Schools (2 schools)	Learning by Design Charter School
AeroSTEM Academy	Learning for Life Charter School
Agnes J. Johnson Charter School	Lennox Math, Science & Technology Academy
Alma Fuerte Public Charter School	Literacy First Charter School
Almond Acres Charter Academy	Los Angeles Academy of Arts & Enterprise
Aurum Preparatory Academy	Los Angeles College Prep Academy
B.E.S.T. Academy	Monarch River Academy
Bay Area Technology Charter School	Nevada City School of the Arts
Bitney Prep High Charter School	North County Trade Tech High School
Bullis Charter School	North Oakland Community Charter School
Capitol Collegiate Academy	New Heights Charter School
Chico Country Day School	New Hope Charter School
Clarksville Charter School	NEW Academy Charter Schools (2 schools)
Clear Passage Educational Center	New Los Angeles Charter Schools (2 schools)
Clovis Global Academy	New School of San Francisco
Collegiate Charter High School of Los Angeles	Oasis Charter Public School
College Preparatory Middle School	Odyssey Charter Schools (2 schools)
Compass Charter Schools (3 schools)	Orange County Academy of Sciences and Arts (2 schools)
CORE Butte Charter School	Orange County Educational Arts Academy
CORE Charter School	Oxford Preparatory Academy (2 schools)
Crete Academy	Pacific Community Charter School
Da Vinci RISE High	Palisades Charter High School
Da Vinci Schools (4 schools)	PazLo Education Foundation
Discovery Charter Schools (2 schools)	Plumas Charter School
Dual Language Immersion North County	Provisional Accelerated Learning Academy
EJE Academies (2 schools)	REACH Leadership Academy
El Camino Real Charter High School	Renaissance Arts Academy
El Concilio CA Academies dba Astronaut J. Hernandez Academy	Rising Sun Montessori
Elevate Elementary School	Samueli Academy
Encore Jr./Sr. High School for the Arts	San Carlos Charter Learning Center
Escuela Popular Del Pueblo (2 schools)	San Diego Global Vision Academy
Excelsior Charter School	Santiago Middle School
Excelsior Charter School Corona-Norco	School for Entrepreneurship & Technology
Feather River Charter School	Sierra Expeditionary Learning School
Fenton Charter Public Schools (5 schools)	Shanél Valley Academy
Forest Charter School	Sparrow Academy
Goethe International Charter School	Suncoast Preparatory Academy
Golden Charter Academy	Sycamore Creek Community Charter School
Golden Eagle Charter School	Taylion High Desert Academy/Adelanto
Granite Mountain Charter School	The Academy of Alameda (2 schools)
Griffin Technology Academies (4 schools)	The Accelerated Schools (3 schools)
Hawkings STEAM Charter School	The Foundation for Hispanic Education (3 schools)
High Tech High (16 schools)	Three Rivers Charter School
High Tech Los Angeles (2 schools)	Tree of Life Charter School
Howard Gardner Community Charter	Twin Ridges Home Study Charter School
Ingenium Charter Schools (4 schools)	Twin Rivers Charter School
International School of Monterey	University Preparation School at CSU Channel Islands
Irvine International Academy	Urban Discovery Academy
John Muir Charter School	Village Charter Academy
Kidinnu Academy	Village Charter School
Kinetic Academy	We the People Public Schools
Lake County International Charter School	Wildflower Open Classroom
Lake View Charter School	Yu Ming Charter School
Lashon Academy (2 schools)	Yuba River Charter School

PROPOSAL FOR AMETHOD PUBLIC SCHOOLS

CAPACITY AND METHODOLOGY

SCOPE OF THE AUDIT

The scope of auditing services provided includes the **Annual Financial Statements** of Amethod Public Schools (the nonprofit organization) including its six public charter schools, and Compliance with State Audit and Federal Requirements for the fiscal year ending June 30, 2024, with options to extend through 2026.

The purpose of the financial audits is to render the following opinions and reports:

- Auditor's Opinion on the Financial Statements
- Auditor's Opinion on Internal Controls and Compliance required by *Governmental Auditing Standards*
- Auditor's Opinion on State Compliance Requirements
- Current Year Findings and Recommendations
- Status Report on Prior-Year's Findings and Recommendations

Also, we will conduct the audit to meet procedures required of:

- Federal OMB Uniform Guidance and the Compliance Supplements, when applicable
- Other guides as required by the federal and State agencies, when applicable

RISK ASSESSMENT

CW has long taken a risk-based audit approach in our audits of LEAs for audit effectiveness and efficiency. We will perform our **Audit Risk Assessment** to include, at a minimum:

- Overall Internal control structure; precisely controls over electronic data processing systems, cash collections, cash disbursements, maintenance and operations and segregation of duties
- Compliance with Education Code and federal and state laws and regulations
- Capitalization and depreciation of assets

DOCUMENTATION OF INTERNAL CONTROL STRUCTURES

For each engagement performed, we conduct a thorough **Understanding of Internal Control Systems**, assess control risk, and suggest improvements to our clients. CW is well versed in the Risk-based Assessment Standards and will incorporate these requirements into our audit programs. Areas of **Internal Control** typically evaluated for our charter school clients include:

- | | |
|---|--|
| ➤ Cash receipting and cash management | ➤ Inventory and fixed assets |
| ➤ Purchasing and accounts payable | ➤ Attendance and compliance reporting |
| ➤ Personnel requisition/terminations and payroll processing | ➤ Financial Reporting |
| | ➤ Student body activities, if applicable |

Our examination of internal controls helps us plan our audit procedures. More importantly, we will communicate both positive control points and points where areas of improvement are needed.

PROPOSAL FOR AMETHOD PUBLIC SCHOOLS

CAPACITY AND METHODOLOGY (CONT.)

APPROACH TO FRAUD RISK AND TESTING

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant transaction and group of transactions and design tests to ensure the transactions are free of material errors and irregularities. Our procedures meet the fraud risk and testing requirements of the clarified Statements on Auditing Standards (SAS). Suppose fraud is suspected or detected in the preparation of financial statements or the misappropriation of assets. In that case, CW will bring the matter to the attention of the appropriate level in the Organization. You can then take prompt action and prevent further instances from occurring as quickly as possible. We are also skilled in fraud investigations should the need arise.

MANAGEMENT DISCUSSION AND LETTERS

Christy White, Inc. (CW) believes the purpose of a quality audit is to provide management with feedback on the internal control structure's effectiveness, including the data processing systems. We will report all reportable conditions and discuss potential audit findings, observed good fiscal practices, and then recommend ways to enhance the overall effectiveness and efficiency of the Organization as a whole. After thoroughly discussing each finding with management and incorporating the Organization's response, we will issue our final management letter. The audit findings will meet *Government Auditing Standards* and standards established by the State Controller's Office.

PLANNING AND EXIT CONFERENCE MEETINGS

CW works closely with management at various stages during the audit cycle. We will organize both group and one-on-one meetings with school personnel and management, and a governing board representative.

- Audit Planning/Entrance Meeting: During our planning phase, we discuss our proposed audit timelines, deliverables and ask for input on areas deemed "new or high risk."
- Exit Conferences: After fieldwork, we will meet with you to discuss the results of our audit work and preliminary findings, if any. We do not want you to experience "audit surprises." Timely communication is the key to a surprise free audit.
- Review of Draft Audit Reports: Upon the audit's conclusion, we provide you with a draft report (which we are happy to review with you), our findings, and the charter management's response.

We are also available to meet with you on an ad hoc basis if an issue or question arises.

GENERAL AUDITING APPROACH

By following the professional standards prescribed by **Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards**, we are confident that we are meeting our professional standards for the industry. We will conduct the audit to meet procedures required of:

- K-12 Audit Guide, as published by the State Controller's Office
- *Government Auditing Standards*, as published by the Federal Office of Management and Budget

Being a leading CPA firm in the LEA industry, we have experience working with State, and Federal agencies in the development of the K-12 audit guide, client resolution of findings, researching laws and regulations and aiding on sensitive client situations further elaborate on our **Audit Project Plan**, which includes the three stages of the audit process described on the following page.

PROPOSAL FOR AMETHOD PUBLIC SCHOOLS

CAPACITY AND METHODOLOGY (CONT.)**THREE STAGE AUDIT PLAN**

Stage 1 – Planning and Risk Assessment

Stage 2 – Fieldwork: Internal Controls Evaluation, Compliance Testing, and Financial Statement

Substantive Testing

Stage 3 – Drafting and Finalization of Financial Statements, Preparation of Forms 990/199

Stage 1 – Planning and Risk Assessment

We will confer with charter school personnel to discuss our plan to commence the audit. We hold an entrance conference call with representatives from the Board, Executive Director, Business/Finance office, and other department heads to discuss risk, concerns, expectations, and audit protocol. Our planning activities include:

- Reviewing and updating our understanding of the organization
- Identification of critical audit areas, plus changes to compliance areas
- Performing preliminary risk assessments
- Establishing an audit timeline
- Compiling data request lists
- Establishing agreed-upon deadlines

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant account (e.g., cash, capital assets, accounts payable, and debt) and transaction group (e.g., payroll, cash disbursements, and cash receipts).

Upon assessing audit risk, we then design audit tests to meet the overall objective of the financial statements and compliance areas free of material errors and irregularities, under the clarified Statements on Auditing Standards (SAS).

Stage 2 – Fieldwork: Internal Controls Evaluation, Compliance Testing, and Financial Statement Substantive Testing

CW will gain an understanding of the internal control structure of the organization for financial accounting and compliance over federal and State programs. We also evaluate electronic data, including general and application controls over financial reporting and compliance with laws and regulations.

We develop our substantive testing by utilizing the results of our internal control testing and risk assessments. As in all stages of the audit, we will communicate with the Organization to permit timely resolution of any issues found. We will hold an exit conference with the Organization to summarize our fieldwork results and review significant findings.

Stage 3 – Drafting and Finalization of Financial Statements, Preparation of Forms 990/199

CW will draft the financial statements and provide the draft and any adjusting entries to the Organization for review and approval. Reports to management will include written reports, and discussions will be held with management and the Audit and Finance Committee or Governing Board. After the audit, we will prepare the Forms 990/199, should you contract for our tax services.

PROPOSAL FOR AMETHOD PUBLIC SCHOOLS

CAPACITY AND METHODOLOGY (CONT.)

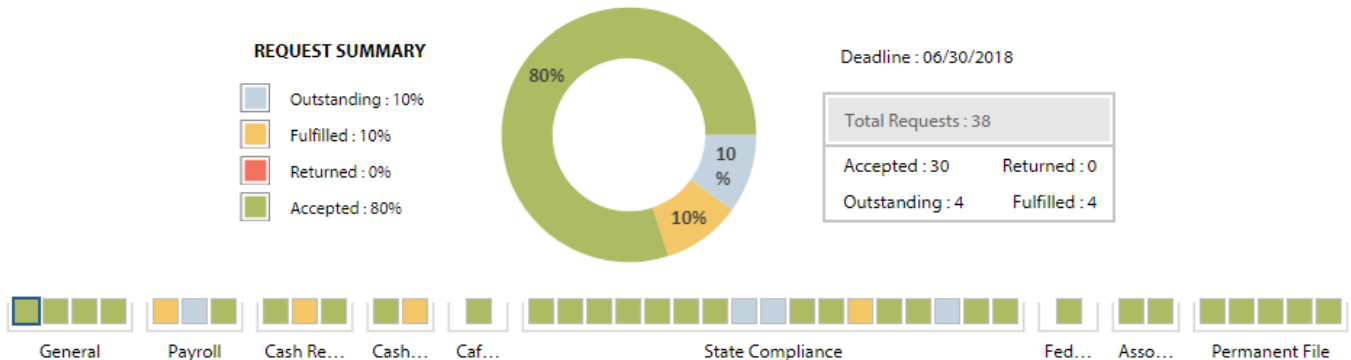
LEVEL AND NATURE OF SUPPORT REQUIRED

We conduct our audit using a client-driven approach; either fully remote or a combination of off-site and on-site work. We are entirely paperless and have a client portal for ease of document transmission. As such, we can make sample selections in advance of our fieldwork and conduct specific audit tests right from our office. We ask that the accounting staff be generally available to answer questions, upload documentation, and scan sampled document support throughout the audit.

SECURED PORTAL TO UPLOAD YOUR RECORDS WITH EASE

Christy White, Inc. uses a secure portal for seamless document-request coordination. Using the portal means all our requests are in one place, accessible by everyone assigned, and updated in real-time. Some of the key elements are summarized below:

- **Portal Dashboard:** The dashboard provides a real-time snapshot of the audit progress by indicating the number of outstanding, fulfilled, returned, and accepted items in a color-coded and easy to understand interface
- **Security:** Our portal boasts State of the art security in which all data is stored and transferred with AES 256-bit encryption, and servers are housed in SSAE16 Type II SOC1, SOC2 data centers with daily fail-safe backups
- **Drag and Drop Functionality:** To upload documents to the portal, drag and drop the file(s) from your computer to the requested item in the portal, at which time the status will be automatically changed from outstanding to fulfilled
- **Email Notifications:** Receive summary email notifications based on your timing preference (ex. daily, weekly, morning, afternoon, etc.), which provides activity updates for the engagement (ex. when files are uploaded/downloaded, or the status of an item has been changed)



PROPOSAL FOR AMETHOD PUBLIC SCHOOLS

STATEMENT OF WORK

PROPOSED TIMEFRAME

The following is an estimate of the audit and tax work to be conducted each month. The final schedule would be arranged based on the planning meeting that CW holds with you and your stakeholders.

Month	Proposed Work	Percentage of Work Done
April – June	Audit planning; the test of internal controls and state compliance with school site personnel	25%
June – August	Tests of internal controls, state compliance testing with business staff	25%
Late August – November	Year-end fieldwork, depending on when books are closed	25%
October – early December	Reports drafted, reviewed, and finalized	20%
No later than December 15 th	Final audit reports distributed	5%
Total		100%

Before each phase of the audit, we will discuss the upcoming work with you, provide weekly progress reports, and conduct an exit conference. The exit conference will provide you with the preliminary results of the recent work, recommendations and list any outstanding audit items. Once the audit is completed, we will work on preparation of the tax returns (IRS Form 990/FTB Form 199), which will normally occur between January to May.

ESTIMATED HOURS BY MAJOR WORK SEGMENT

We have reviewed the previous 2021-22 audit report to plan what we believe to be reasonable hours to complete the audit for the 2023-24 fiscal year.

Audit Work Segments	Estimated Hours of Completion	Audit Work Segments	Estimated Hours of Completion
Planning, Supervision/Review		Federal Compliance Testing	
Planning and Risk Assessment	8	Major Program Determination	5
Supervision and Quality Control Review	6	Interviews of Program Personnel	3
Contingencies/Subsequent Events	3	Compliance and Control Testing	20
Board Minutes	5	Substantive Testing Areas	
Correspondence (including Confirmations)	4	Current Assets (Cash, Receivables, etc.)	15
Entrance/Exit Conference	3	Noncurrent Assets (Capital Assets, etc.)	8
Internal Control Review/Transaction Testing		Accounts Payable	6
Interviews and Risk Assessment	8	Other Liabilities	8
Cash Disbursements & Payroll	15	Net Position	4
Cash Receipts	10	Revenues	20
Journal Entries	5	Expenses	10
State Compliance Testing		Report Preparation and Review	
Attendance	25	Audit Reports Review and Opinions	25
Unduplicated LCFF Pupil Count	10	Management Letters	4
All Other Areas	30	Secretarial	5
		Total Audit Hours	265

Cont'd next col.

PROPOSAL FOR AMETHOD PUBLIC SCHOOLS

PROPOSED FEES

FEE STRUCTURE FOR AMETHOD PUBLIC SCHOOLS

The proposed fees are all-inclusive and will not change unless there are significant changes in the scope of the audit or tax services proposed, as imposed by state or federal agencies or directly requested by the Organization. Audit fees increase per year at a rate of six percent for Cost of Living Adjustment (COLA). We do not bill for advisory services related to the audit or an application of accounting standards. We encourage our clients to contact us at any time year-round for free advice on general finance and accounting issues.

We propose to conduct the audit engagement and submit the audit reports in compliance with the instructions provided by the State Controller's Office. The fee schedule below includes a list of personnel by classification assigned to the audits, indicating the estimated number of hours and rate per hour for the audits.

<u>Classification</u>	<u>Billing Rates</u>	<u>Estimated Hours</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Partner	\$ 295	18	\$ 5,310	\$ 5,629	\$ 5,967
Director	225	32	7,200	7,632	8,090
Senior	165	55	9,075	9,620	10,197
Staff	130	150	19,500	20,670	21,910
Paraprofessional	90	10	900	954	1,011
		<u>265</u>			
Audit Fees*			41,985	44,505	47,175
Measure G1 or T audits			15,000	15,900	16,855
Total Audit Fees			\$ 56,985	\$ 60,405	\$ 64,030
Tax Preparation Fees**			2,000	2,000	2,000
Total Professional Fees			\$ 58,985	\$ 62,405	\$ 66,030

*Includes services for a Federal Single Audit under OMB Uniform Guidance (UG). A Federal Single Audit under OMB UG is applicable in any given year that the Organization expends more than \$750,000 in Federal funds.

**Fees noted for preparation of tax returns include Federal IRS Form 990 and related schedules, California Form 199. If these are not the appropriate forms or if any additional Federal or State forms are necessary, this fee may be modified based on the client tax compliance needs (i.e. Form 990-T for reporting of taxable income).

We will enter into an agreement with Amethod Public Schools in the form of an engagement letter upon acceptance of this proposal document.

We look forward to the opportunity to work with the Amethod Public Schools. Please do not hesitate to contact us with any questions or to arrange an interview. Thank you!

Name of Accounting Firm: Christy White Inc.

Authorized By: _____

Name: Marcy Kearney, CPA

Title: Partner

Date: March 19, 2024



APPENDIX: QUALITY CONTROL PEER REVIEW OPINION

Grant Bennett Associates

A PROFESSIONAL CORPORATION

Report on the Firm's System of Quality Control

February 26, 2021

To Christy White Associates, Inc. and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. (the firm) in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Christy White Associates, Inc. has received a peer review rating of *pass*.



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March 25, 2024

Proposal to provide professional
audit and tax services to:

Amethod Public Schools

Prepared by:

Marlen Gomez, CPA, Principal

Marlen.gomez@claconnect.com

Direct 626-387-8232

CLAconnect.com

CPAS | CONSULTANTS | WEALTH ADVISORS

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAglobal.com/disclaimer](https://claglobal.com/disclaimer).

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.





CliftonLarsonAllen LLP
CLAconnect.com

March 25, 2024

Amethod Public Schools
Attn: Michele Walton
1450 Marina Way South, Suite 300
Richmond, CA 94804-3771
Email: mwalton@amethodschools.org

Dear Ms. Walton,

Thank you for inviting us to propose. We look forward to the opportunity to provide services to Amethod Public Schools (APS).

At CLA, we exist to create opportunities for our clients, our people, and our communities. The advice you receive — whether delivered through financial statement services, preparation of tax returns, or advisory services — will be shared with these goals in mind: reducing risk, enhancing value, identifying actionable industry insights, strengthening compliance, and helping you meet your mission well into the future.

We believe that by getting to know you well, we'll be in a better position to help you. We start with a conversation, ask questions that matter, and listen. Because we're industry specialized, you'll find innovative advice that is clear and actionable, without having to train our team members on the nuances of your industry. We call it the CLA promise, and it's expressed in the values that drive our behavior: curious, collaborative, transparent, inclusive, and reliable. It's simply how we do business.

We want to serve you and we have the qualifications to deliver quality, timely work. Throughout this proposal, we take you on a journey outlining how we'll work together and the value you can come to appreciate when we exceed expectations.

Please contact me if I can provide additional information on our firm or our proposal.

Sincerely,

CliftonLarsonAllen LLP

Marlen Gomez, CPA
Principal
626-387-8232
Marlen.gomez@claconnect.com

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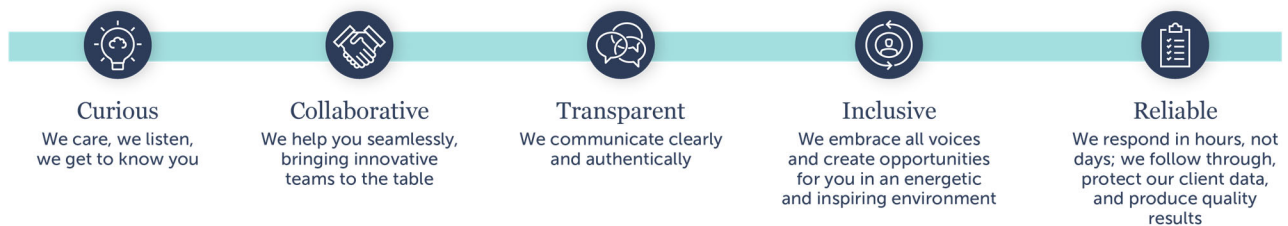


Executive Summary

You deserve to work with people whose values match your own. Our values drive our behavior and lead to service delivery that exceeds expectations and provides you with the [CLA client experience](#).

What does that mean? It means you'll work with a team with the resources to support the whole of your organization. You can count on industry specialized professionals who bring ideas and strategies that are relevant and actionable. Quite simply, you'll encounter value beyond the expected.

We put relationships first. Our family culture is at the center of our success, and we invite different beliefs and perspectives to the table, so we can truly know and help our clients, our communities, and each other. Here's what you can experience.



Your time is valuable: We know how to deliver quality, timely work and we take care of the details so you can focus on what really matters: the important decisions that drive your success.

Understanding Your Industry

Nonprofit experience

Go beyond financial reporting and regulatory compliance to develop a comprehensive, mission-driven strategy that impacts your organization from top to bottom. CLA has the broad experience needed to help strengthen and guide your organization, addressing what matters most to you:

- Complying with complicated financial reporting and regulatory requirements
- Identifying and prioritizing new revenue streams
- Identifying, managing, and mitigating risks
- Protecting against threats to data, privacy, and system security

With one of the largest nonprofit practices in the country and decades in the nonprofit sector, our committed nonprofit team can help you develop strategies rooted in sound business fundamentals, strengthen communication between staff and boards, and sharpen overall execution. We believe that helping nonprofits succeed means stronger and more vibrant communities for us all.



Charter school experience

CLA understands that educators and administrators like those in APS, value innovation and creative thinking in the pursuit of your goals; so does CLA.

Our professionals have been serving and learning from charter schools since the first authorizing laws were passed in 1991. We combine this deep understanding of today's educational environment with more than 50 years of finance and operational experience, bringing a fresh perspective to the challenges you face every day. CLA's Government Practice has professionals that serve as charter school practitioners that can help you master the business end of your work so you can advance your efforts on what matters most — your students. We understand APS's concerns are:

- Limited resources with a need for specialized skills and experience
- Managing to varying funding formulas
- Managing increasing costs, including health care, aging buildings, and technology upgrades
- Complying with financial reporting and regulatory requirements
- Protecting against threats to data, privacy, and system security
- Finding new ways to operate more effectively and efficiently
- Managing operations and budgets on insufficient per-pupil subsidies

CLA helps by providing:

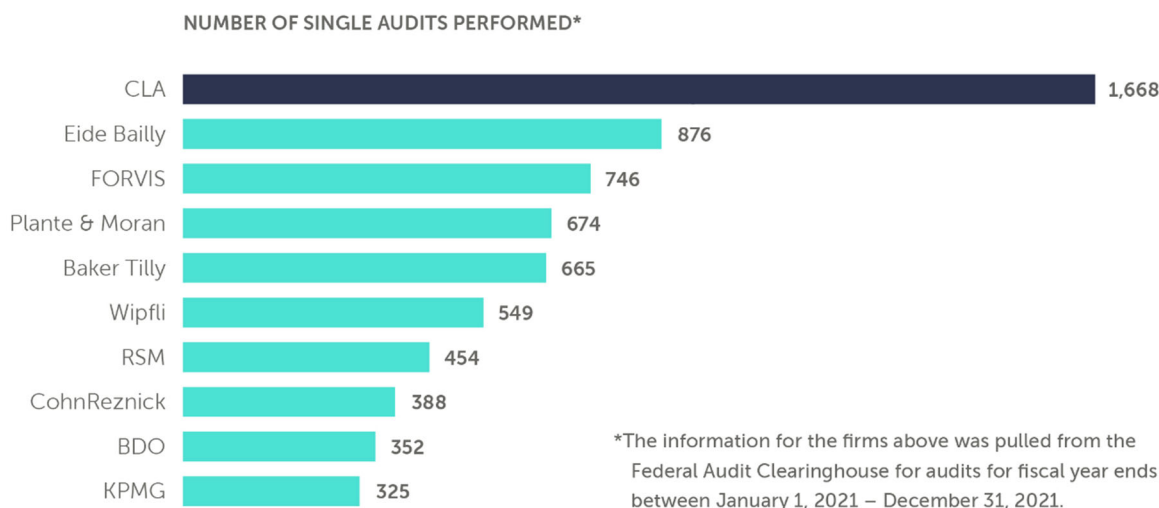
- Audit, review, and compilation of financial statements
- Tax planning and compliance
- Business operations solutions for accounting and fiscal departments
- Strategic and financial consulting
- Information security
- Internal audit
- Risk assessments
- Employee benefit plan consulting and administration
- Executive search
- Training and educational seminars
- Financial statements
- Budget development and management
- Cloud-based financial system design and implementation



Single audit experience

CLA performs the largest number of single audits in the United States

We audited nearly \$278 billion dollars in federal funds in 2021. The chart below illustrates CLA's experience in serving organizations that receive federal funds and demonstrates our firm's dedication to serving the government and nonprofit industry.



It is more important than ever to find qualified auditors who have significant experience with federal grants specific to APS and can enhance the quality of APS's single audit. Therefore, the single audit will be performed by a team of individuals who are managed by personnel who specialize in single audits in accordance with OMB's Uniform Guidance and who can offer both knowledge and quality for APS. As part of our quality control process, the single audit will be reviewed by a firm Designated Single Audit Reviewer.

You'll need an audit firm experienced in performing single audits and a familiarity with the specific programs in which you are involved and will benefit from CLA's experience in this area.

Single Audit Resource Center (SARC) Award

CLA received the [Single Audit Resource Center \(SARC\) Award](#) for Excellence in Knowledge, Value, and Overall Client Satisfaction. SARC's award recognizes audit firms that provide an outstanding service to their clients based on feedback received from an independent survey.

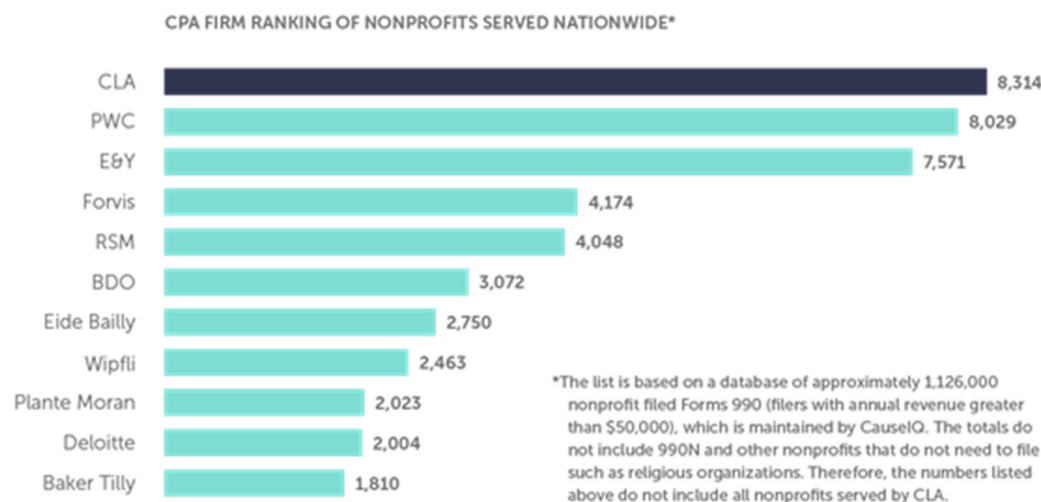
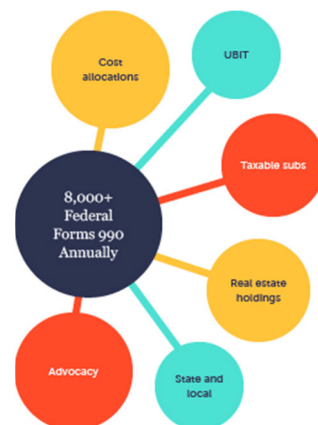


The survey queried more than 10,000 nonprofit and government entities about the knowledge of their auditors, the value of their service, and overall satisfaction with their 2021 fiscal year-end audit. The SARC award demonstrates CLA's dedication to serving the government and nonprofit industry and maintaining the most stringent regulatory requirements in those sectors.



Nonprofit tax experience

CLA prepares more 990s than most of the top ten U.S. firms (see graph below). Such extensive involvement with 990s, 990-T, state tax returns, and required schedules allows our industry professionals to develop valuable knowledge of the nonprofit community's specific accounting and tax needs. We take perspectives and insights we've gained from our experience and share them with our tax-exempt clients to keep them aware of potential tax issues throughout the entire year.



Deep industry connections

CLA's role in industry education as a thought leader and industry speaker means you can gain insight into what changes might be ahead for your field. CLA hosts nationally sponsored trade events, and our team of nonprofit professionals is sought after, both as educators and as experienced speakers who are invited to speak and teach at major professional events by leading trade associations.

CLA's assurance and advisory principals are national leaders on several standard-setting bodies. Several have assisted with the writing of the American Institute of Certified Public Accountants (AICPA) practice and audit guides specifically for nonprofit organizations, chaired technical boards, and led state CPA organizations. Many of our professionals gather client thoughts and submit responses to the Financial Accounting Standards Board (FASB). As participants in these state and national standard-setting bodies, our professionals are on the cutting edge of new developments that affect you. Our work in these emerging areas gives you an advantage in planning ahead. CLA is a sponsor of the California Charter School Association and speakers at the Charter Schools Development Center.

Insight to strengthen your nonprofit

When you're ready to go beyond the numbers to find value-added strategies, we offer resources to help you respond to challenges and opportunities including:

- [National webinars](#) — Offer complimentary professional development opportunities for your team.
- [Innovation in nonprofit finance blog](#) — Multiply your mission success and move the sector forward with fresh ideas and insights including innovative strategies in accounting, finance, tax, and technology.
- [Articles and white papers](#) — Stay current on industry information as issues arise.

Curious: We care, we listen, we get to know you.



Support at every turn

With [dedicated services specific to nonprofits](#), you have access to guidance on all aspects of your organization.

- [Audit, review, and compilation of financial statements](#)
- [CLA 990 ExchangeSM](#)
- [Cybersecurity](#)
- [Employee benefit plan audit, tax, and consulting](#)
- [Enterprise risk management](#)
- [Business Opportunity Assessment](#)
- [Forensic accounting and fraud investigation](#)
- [Fraud risk management](#)
- [Grant compliance](#)
- [Institutional investment](#)
- [Operational improvement](#)
- [Outsourced accounting](#)
- [Strategic and financial consulting](#)
- [Talent solutions](#)
- [Tax planning and compliance](#)
- [Training and educational seminars](#)
- [Unrelated business income \(UBI\) tax planning](#)
- [Web-based accounting systems](#)



Services Approach

The CLA seamless assurance advantage (SAA)

SAA is an innovative approach to auditing that utilizes leading technologies, analytics, and audit methods to help solve client problems and create a seamless experience.

 	<p>A different approach</p> <p>SAA is unlike any conventional audit process. SAA does not depend on physical location. It reduces the time our professionals spend on site, creates fewer disruptions, enables more efficient use of resources (yours and ours), and allows for more impactful interactions with your people.</p> <p>“The CLA Seamless Assurance Advantage is a creative solution that was mutually beneficial ... and was a more efficient use of both parties’ time and resources.”</p> <p>-JOE KELLEY, CFO AND TREASURER, LIFESPIRE OF VIRGINIA</p>
<p>Insights through analytics</p> <p>CLA uses strategic data analysis to examine whole data sets to gain a deeper understanding of your organization. Insights that were once impossible can now come into focus to help you measure performance, enhance strategic decision making, and understand your competitive opportunities.</p>	  <p>“The CLA Seamless Assurance Advantage is a game changer.”</p> <p>-WAYNE ATKINS, SENIOR DIRECTOR, FINANCE, RV INDUSTRY ASSOCIATION</p>
 	<p>Effective technology</p> <p>CLA embraces technologies that help solve client problems and create a seamless experience. Assurance Information Exchange (AIE) is a web-based application developed by CLA to digitally request and obtain audit documents through a secure and efficient online portal.</p> <p>“With the AIE and the new audit procedures put in place by CLA, this year’s audit was very smooth and effortless.”</p> <p>-DOUG STEWART, PELLA, ASSISTANT GENERAL MANAGER AND CFO, COOPERATIVE ELECTRIC</p>

Tax planning and compliance

Virtually every business decision has a tax consequence. Working with a tax professional year-round allows you to make informed decisions to help keep more of your hard earned resources.

And your time is valuable, so we approach our work with innovative solutions in mind, continually rolling out tools to make smart use of data — and make life easier for you. When it comes to the tax process, our “CLA 990 Exchange” for nonprofits and “Data 2 Opportunities” efficiently address compliance and focus our work together on relevant actionable insights.



Digital strategies

Leverage data and automation to help you power success. Digital strategy provides a road map for tomorrow and identifies actionable opportunities for your organization.

Properly harnessed, technology and data reveal deep insight to your organization. We can help you develop digital strategies to leverage trends, overcome challenges, and innovate for the future.

We help our clients put data to work to:

Improve revenue and expense forecasting	Reduce time to market
Improve strategic decision making	Reduce client acquisition costs
Improve jobsite and production line safety	Reduce equipment downtime
Improve cash flow	Reduce client churn
Streamline operational processes	Reduce fraud through automated anomaly detection
Increase employee retention and engagement	Reduce pricing volatility



Consulting and outsourcing

An organization that is strong across functional areas can turn business challenges into opportunity. As human resources compliance issues become increasingly complex, organizations need flexibility to expand and contract to meet rapidly changing business needs.

CLA can help you manage your day-to-day operations so you can focus on what you do best — operating a charter school. Whether you need a team to become an extension of yours or simply want resources to lean on, we have the experience to offer relevant guidance and services customized and scaled to your needs — even as those needs change.



Engagement Timeline

Count on clear communication and regular updates.

Proposed work plan

Per our discussions we have designed a plan that meets your needs and key deadlines. In our planning meeting, we will discuss this timeline with you in greater detail and adjust as appropriate.

April 2024	Planning meeting
May/June 2024	Interim audit work begins
September 2024	Field audit work begins
Early December 2024	Draft reports
December 2024	Presentation to APS
Ongoing	Planning and update meetings

Reliable: Look for us to respond in hours, not days. We strive to deliver service that exceeds your expectations.



Your Service Team Leaders

The true value in working with our team is your ability to develop a personal and professional relationship with leaders who understand your industry, challenges, and opportunities.

Your team will work directly with our team, with the full support of an entire CLA family behind it. Meet your service team leaders below and learn about the rest of the team in the appendix.



Marlen Gomez, CPA
Principal | Client Relationship Leader

“I am motivated to empower the next generation of leaders in the community.”



Victoria Sprague, CPA
Director | Engagement Director

“I am passionate about building a community and helping others.”

Collaborative: Support from a responsive local team complemented by national resources. We consider the whole of your organization, bringing innovative teams to the table.



References

Our clients say it best. And their independent, authentic perspective is invaluable in learning about the experience you'll have when working with us. We encourage you to connect with our clients to hear it firsthand.

Los Angeles Leadership Academy	
Client Contact	Arina Goldring, Executive Director
Phone Number Email	213-381-8484 AGoldring@laleadership.org
Address	2670 Griffin Avenue, Los Angeles, CA 90031
Services Provided	Audit, tax and consulting

California Online Public Schools	
Client Contact	LaChelle Carter, Director of Finance
Phone Number Email	949-401-8133 lacarter@calca.connectionsacademy.org
Address	33272 Valle Road, San Juan Capistrano, CA 92675
Services Provided	Audit, tax and consulting

Synergy Academies	
Client Contact	Christina Vogel, Chief Operating Officer
Phone Number Email	323-250-2375 CVogel@wearesynergy.org
Address	PO Box 78999, Los Angeles, CA 90016
Services Provided	Audit, tax and consulting

Transparent: We place honesty and integrity at the center of all communication. We welcome you to start an open and candid conversation with those who know us best.



Your Investment

Having upfront conversations builds relationships.

Throughout this proposal, you've seen the value we can provide your organization, helping you uncover revenue opportunities and put dollars in your pocket. While we are addressing your compliance needs, our insight and solutions also represent a return on your investment. Based on our understanding of your requirements, we propose the following fees:

Professional Services	Year End June 30, 2024
Audit Services (includes procedures for one major program under Uniform Guidance, if additional programs are required to be tested they will be billed at \$9,000 per program)	\$67,500
Initial audit procedures (applicable to first year only)	\$ 2,000
Implementation of the new risk auditing standards, which includes an increase in information technology testing (applicable for 2023-2024 only, not expected to recur)	\$3,500
Data Collection Form SF-FAC and Single Audit Reporting Package	\$1,100
Information Tax Return Services	\$4,000
Technology and client support fee (5%)	\$3,905
Total	\$82,005

Our estimated-fee quote is designed with an understanding that:

- APS personnel will provide documents and information requested in a timely fashion.
- The operations of your organization do not change significantly and do not include any future acquisitions or significant changes in your business operations.
- There are not significant changes to the scope, including no significant changes in auditing, accounting, or reporting requirements.

The 5% technology and client support fee supports our continuous investment in technology and innovation to enhance your experience and protect your data.

Fee increase

Our fees are based on professional standards and regulations currently in effect and barring any changes in the nature or requirements of the engagement, our annual fees will increase in accordance with the increases in our payroll and overhead costs. In addition, costs could increase due to substantial changes in your office locations, asset size and/or operational structure. If fee increases are expected outside of the ranges provided above, we would discuss with management prior to the completion of the work.



No surprises

Our clients don't like fee surprises. Neither do we. If changes occur, we will discuss a revised fee proposal with you before beginning any work. For any "out-of-scope" work, we will provide an estimate for your approval. We're invested in our relationships and strongly encourage intentional and frequent communication. Contact us year-round as changes or questions arise — we do not bill for routine inquiries or advice.

We are committed to creating a long-standing relationship. If you have concerns about the fee structure, give us a call and let's discuss.

Transparent: Clear, authentic communication and market-based fees.



Firm Overview

It takes balance. With CLA by your side, you can find everything you need in one firm. Professionally or personally, big or small, we can help you discover opportunities and bring balance to get you where you want to go.



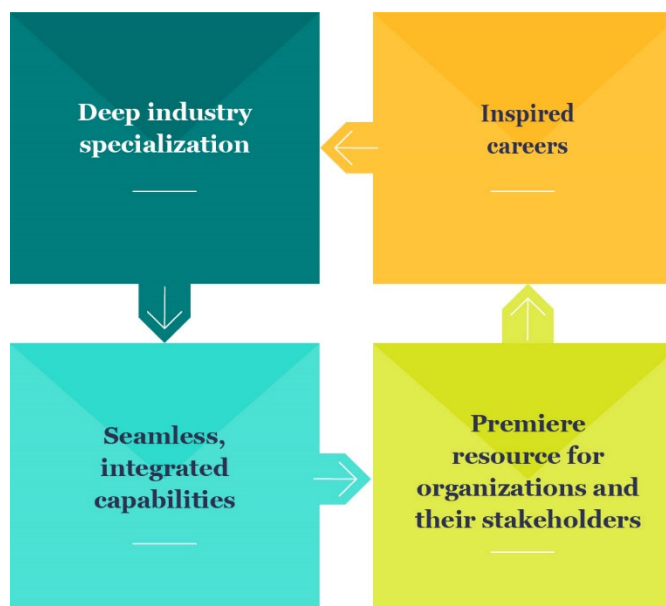
As a professional services firm, we exist to create opportunities ... for you, our people, and our communities through industry-focused wealth advisory, digital, audit, tax, consulting, and outsourcing services. We do this when we live the CLA Promise — a promise to know you and help you.

Opportunities for you

You'll find resources you would expect in the largest firms, with the personal touch of people who live and work in your community.

You'll access leaders and professionals in communities across the country, rather than from one central headquarters. We work together to look at your organization holistically, and then help you address challenges by offering support where you need it, from traditional audit and tax to outsourcing and wealth advisory.

As you navigate opportunities and challenges in a competitive and constantly changing environment, we'll embrace change, learn from it, and design processes to make interactions easier, more transparent, and seamless.



Opportunities for our people

At CLA, people find meaningful work in a fun, compelling, and energizing culture. Our people design their own customized careers through our inspired careers strategic advantage. In 2022 our total headcount was up a record-breaking 11% and we saw an incredible retention rate of 83%. Inspired by their careers, our family members develop client relationships that bring deeper knowledge and help you shine. We're one family, working together to create opportunities.

What's more, CLA is building a [diverse, inclusive, and equitable culture](#) that welcomes different beliefs and perspectives. We want to be representative of the communities we serve and foster an environment of inclusion and belonging, resulting in enhanced value for our clients, our communities, and each other.

Inclusive: *We embrace all voices and create opportunities by removing barriers and helping our people build inspired careers.*

Opportunities for our community

CLA's community impact team unifies the work and missions of our diversity, equity, and inclusion council and the CLA Foundation with a laser focus on advancing education, employment, and entrepreneurship within CLA and throughout our society.

Since 2015, our [CLA Foundation](#) has granted more than \$8 million from nominations made by and funds raised from CLA family members. Each grant recipient's work aligns with the foundation's mission to create career opportunities through education, employment, and entrepreneurship by connecting diverse networks inclusive of all genders and races, veterans, and the disability community.

Read more in CLA's annual [Promise Report](#).



Appendix

A. Your service team

Your team has the full support of the CLA family behind it. We look forward to building personal connections.





Marlen Gomez, CPA

CLA (CliftonLarsonAllen LLP)

Principal
Glendora, California

626-387-8232

marlen.gomez@CLAconnect.com



Profile

Marlen is a principal with more than 13 years of experience in audits and taxations, reviews and compilations and single audits under Uniform Guidance. She specializes in planning, directing and supervising audits of charter schools, foundations, and nonprofit entities. Marlen consults with nonprofit organizations on a variety of accounting and tax related matters. She brings both knowledge and experience to the engagements to which she is assigned.

Technical experience

- Charter schools
- Non-profit entities
- Form 990

Education and professional involvement

- Bachelor of science in accounting from University of La Verne
- Certified Public Accountant in the state of California
- American Institute of Certified Public Accountants (AICPA)
- California Society of Certified Public Accountants (CalCPA)
- Vistage

Speaking engagements

- California Charter Schools Conference, *presenter*

Community involvement

- Options for Learning, *board member*
- Association of Latino Professionals for America (ALPFA), Los Angeles Chapter, *member*

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

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.





Victoria Sprague, CPA

CLA (CliftonLarsonAllen LLP)



Director
Glendora, California

626-387-8240
victoria.sprague@CLAconnect.com

Profile

Victoria is a Director with more than eight years of experience in audits and taxation, single audits under Uniform Guidance, and reviews and compilations. She specializes in charter schools, foundations, nonprofit entities, private colleges, and universities. Victoria brings both knowledge and experience to the engagements to which she is assigned to and is a pivotal member of our team.

Technical experience

- Charter schools
- Foundations
- Nonprofit entities
- Private colleges and universities

Education and professional involvement

- Master of Professional Accountancy (MAcc) from Azusa Pacific University, Azusa, California
- Bachelor of Science in Accounting from Azusa Pacific University, Azusa, California
- American Institute of Certified Public Accountants (AICPA)
- California Society of Certified Public Accountants (CalCPA)
- California Charter Schools Conference, participant

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Renee Bollier, CPA

CLA (CliftonLarsonAllen LLP)

Senior
Glendora, California

626-857-7300
renee.bollier@CLAconnect.com



Profile

Renee is a senior audit associate with over five years of experience in the nonprofit industry where she performs audits of charter schools and nonprofit organizations. Renee serves as an in-charge for audits under federal and state compliance and financial statements under FASB basis of accounting and single audits under Uniform Guidance. She also has experience assessing, observing, and testing the internal control environment, grant compliance, and preparation of the 990 tax return for nonprofit clients.

Technical experience

- Charter schools
- Nonprofit entities
 - Associations
 - Foundations
 - Charitable organization

Education and professional involvement

- Bachelor of Arts in Accounting from University of La Verne, La Verne, California
- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants

Speaking engagements

- August 2022 – CalCPA – From Student to Professional

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B. Quality control procedures and peer review report



In the most recent peer review report, dated November 2022, we received a rating of pass, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. The full report is provided on the following page.

In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:

- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm's operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.
- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CLA's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CLA strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in the *Uniform Guidance*.





Report on the Firm's System of Quality Control

To the Principals of CliftonLarsonAllen LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the "Firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards, may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The Firm is responsible for designing and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the Firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and examinations of service organizations (SOC 1[®] and SOC 2[®] engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. CliftonLarsonAllen LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

Cherry Bekaert LLP
Charlotte, North Carolina
November 18, 2022

cbh.com



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March 13, 2024

The Board of Directors
c/o Gilbert Lopez, Chair of the Board
Amethod Public Schools
2101 Livingston Street
Oakland, California 94606

Dear Mr. Lopez:

Thank you for using Baker Tilly US, LLP (Baker Tilly, we, our) as your auditors.

The purpose of this letter (the Engagement Letter) is to confirm our understanding of the terms and objectives of our engagement and the nature of the services we will provide as independent accountants of Amethod Public Schools (the Organizations, Client, you, your).

Services and Related Report

We will audit the financial statements of the Organizations as of and for the year ended June 30, 2024, and the related notes to the financial statements. Upon completion of our audit, we will provide the Organizations with our audit report on the financial statements and supplementary information referred to below. If, for any reasons caused by or relating to the affairs or management of the Organizations, we are unable to complete the audit or are unable to or have not formed an opinion, or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to issue a report as a result of this engagement.

The following supplementary information accompanying the financial statements will also be subjected to the auditing procedures applied in our 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, and our auditor's report will provide an opinion on it in relation to the financial statements as a whole.

- > Combining and Individual Fund Financial Statements
- > Schedule of Expenditures of Federal Awards (if included with financial statements)

The other supplementary information accompanying the financial statements will also be subject to the auditing procedures applied in our 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, and our auditor's report will provide an opinion on it in relation to the financial statements as a whole.

Our report does not include reporting on key audit matters.

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Our Responsibilities and Limitations

The objective of a financial statement audit is the expression of an opinion on the financial statements. The objective also includes reporting on:

- > Internal control related to the financial statements and compliance with laws, regulations and the provisions of contracts or grant agreements, noncompliance with which could have a direct and material effect on the financial statements in accordance with *Government Auditing Standards*.
- > Internal control related to major federal programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance).
- > Compliance for the Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance.
- > Report on State Compliance in accordance with the audit guide titled *2023-24 Guide for annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the Education Audit Appels Panel dated July 1, 2023.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (i) that the purpose of the report is solely to describe the scope of 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, and (ii) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

The report on state compliance will include a paragraph that states that the purpose of the report is solely to describe the scope of our testing of state compliance and the results based on the requirements of the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. The paragraph will also state that the report is not suitable for any other purpose.

We will be responsible for performing the audit in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the guidance provided in the audit guide titled *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*; the Single Audit Act Amendments of 1996; the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions and to render the required reports.

We also will provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations and the provisions of grant agreements, noncompliance with which could have a material effect on the financial statements, as required by *Government Auditing Standards*.

We will also provide a report and express an opinion on compliance with the requirements of laws, regulations, contract and grants applicable to its state programs, with which noncompliance could have a direct and material effect on each of its state programs, as required by *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.



The responsibility we take for the material included in these reports will be the same as what we assume for other supplementary information accompanying the financial statements.

As part of an audit in accordance with GAAS and the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we exercise professional judgment and maintain professional skepticism throughout the audit. We will also:

- > Identify and assess the risks of material misstatement of the financial statements and supplementary information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control..
- > Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements and supplementary information that we have identified during the audit.
- > Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements and supplementary information, including the disclosures, and whether the financial statements and supplementary information represent the underlying transactions and events in a manner that achieves fair presentation.
- > Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Because the determination of abuse is subjective, *Government Auditing Standards* and the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* do not expect auditors to provide reasonable assurance of detecting abuse. Our audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statements presentation. Our audit does not relieve management or those charged with governance of their responsibilities. Our audit is limited to the period covered by our audit and does not extend to any later periods during which we are not engaged as auditor.

The audit will include obtaining an understanding of the Organizations and its environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to determine the nature, timing and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management or those charged with governance internal control matters that are required to be communicated under professional standards. We will also inform you of any other matters involving internal control, if any, as required by *Government Auditing Standards*.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.



As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control over compliance issued pursuant to the Uniform Guidance.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Organizations' compliance with the provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

As part of obtaining reasonable assurance about whether the Organization is in compliance with the requirements described in the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we will perform tests of the Organization's compliance with the provisions of applicable laws, regulations, contracts and agreements, including grant agreements. The objective of those procedures will be to provide an opinion on overall compliance and we will express such an opinion in our report on compliance issued pursuant to *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether you have complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of test of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the Organizations' major programs. The purpose of those procedures will be to express an opinion on your compliance with requirements applicable to each of your major programs in our report on compliance issued pursuant to the Uniform Guidance.

We are also responsible for determining that those charged with governance are informed about certain other matters related to the conduct of the audit, including (i) our responsibility under GAAS, (ii) an overview of the planned scope and timing of the audit, and (iii) significant findings from the audit, which include (a) our views about the qualitative aspects of your significant accounting practices, accounting estimates, and financial statement disclosures; (b) difficulties encountered in performing the audit; (c) uncorrected misstatements and material corrected misstatements that were brought to the attention of management as a result of auditing procedures; and (d) other significant and relevant findings or issues (e.g., any disagreements with management about matters that could be significant to your financial statements or our report thereon, consultations with other independent accountants, issues discussed prior to our retention as independent auditors, fraud and illegal acts, and all significant deficiencies and material weaknesses identified during the audit). Lastly, we are responsible for ensuring that those charged with governance receive copies of certain written communications between us and management including written communications on accounting, auditing, internal controls or operational matters and representations that we are requesting from management.

The audit will not be planned or conducted in contemplation of reliance of any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be addressed differently by a third party, possibly in connection with a specific transaction.

Management's Responsibilities

Our audit will be conducted on the basis that the Organizations' management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- For the preparation and fair presentation of the financial statements and supplementary information in accordance with accounting principles generally accepted in the United States of America;



- For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements and supplementary information that are free from material misstatement, whether due to fraud or error; and
- To provide us with:
 - Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements and supplementary information such as records, documentation, and other matters;
 - Additional information that we may request from management for the purpose of the audit; and
 - Unrestricted access to persons within the Organizations from whom we determine it necessary to obtain audit evidence

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed above. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits or studies. You are also responsible for providing management's views on our current findings, conclusions and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You are responsible for the preparation of the supplementary information in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. You further agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (a) you are responsible for presentation of the supplementary information in accordance with GAAP; (b) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You are responsible for preparation of the schedule of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. You also make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in a written representation letter that (a) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (b) that you believe the schedule of expenditures of federal awards including its form and content, is fairly presented in accordance with the Uniform Guidance; (c) that the methods of measurement or presentation have not changed from those used in the prior year (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of federal awards.



Management is responsible for (i) adjusting the basic financial statements to correct material misstatements and for affirming to us in a management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period under audit are immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole, and (ii) notifying us of all material weaknesses, including other significant deficiencies, in the design or operation of your internal control over financial reporting that are reasonably likely to adversely affect your ability to record, process, summarize and report external financial data reliably in accordance with GAAP. Management is also responsible for identifying and ensuring that the Organizations complies with the laws and regulations applicable to its activities.

As part of our audit process, we will request from management and, when appropriate, those charge with governance written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

Prior to or as part of our audit engagement, it may be necessary for us to perform certain nonattest services. For purposes of this letter, nonattest services include services that *Government Auditing Standards* refers to as nonaudit services.

Nonattest services that we will be providing are as follows:

- > Preparation of the financial statements
- > Data entry of the auditee section of the data collection form
- > Preparation of the exempt from tax organization return

None of these nonattest services constitute an audit under generally accepted auditing standards including *Government Auditing Standards*.

We will not perform any management functions or make management decisions on your behalf with respect to any nonattest services we provide.

In connection with our performance of any nonattest services, you agree that you will:

- > Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you.
- > Designate an employee with suitable skill, knowledge and/or experience, preferably within senior management, to oversee the services we perform.
- > Evaluate the adequacy and results of the nonattest services we perform.
- > Accept responsibility for the results of our nonattest services.
- > Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

On a periodic basis, as needed, we will meet with you to discuss your accounting records and the management implications of your financial statements. We will notify you, in writing, of any matters that we believe you should be aware of and will meet with you upon request.



Other Documents

GAAS requires that we read any annual report that contains our audit report. The purpose of this procedure is to consider whether other information in the annual report, including the manner of its presentation, is materially inconsistent with information appearing in the financial statements. We assume no obligation to perform procedures to corroborate such other information as part of our audit.

If you intend to reproduce or publish the financial statements, and make reference to our firm name in connection therewith, you agree to publish the financial statements in their entirety. In addition, you agree to provide us, for our approval and consent, proofs before printing and final materials before distribution.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

At the conclusion of our engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior year audit findings, auditors' reports and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include within the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of thirty (30) days after receipt of the auditors' reports or nine (9) months after the end of the audit period.

We will provide copies of our reports to the Organizations, however, management is responsible for distribution of the reports and the financial statements. Copies of our reports are to be made available for public inspection unless restricted by law or regulation or if they contain privileged and confidential information.

The documentation for this engagement, including the workpapers, is the property of Baker Tilly and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to federal or state agencies for purposes of a quality review of the audit, to resolve audit findings or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Baker Tilly personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

We may have a responsibility to retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. Baker Tilly does not retain any original client records; so we will return such records to you at the completion of the services rendered under this engagement. When such records are returned to you, it is the Organizations' responsibility to retain and protect its accounting and other business records for future use, including potential review by any government or other regulatory agencies. By your signature below, you acknowledge and agree that, upon the expiration of the documentation retention period, Baker Tilly shall be free to destroy our workpapers related to this engagement. If we are required by law, regulation or professional standards to make certain documentation available to regulators, the Organizations hereby authorize us to do so.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any subsequent peer review reports received during the period of the contract. Our most recent peer review report accompanies this letter.



Resolution of Disagreements

In the unlikely event that differences concerning services or fees should arise that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the dispute by mediation administered by the American Arbitration Association (AAA) under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute-resolution procedure. Each party shall bear their own expenses from mediation.

If mediation does not settle the dispute or claim, then the parties agree that the dispute or claim shall be settled by binding arbitration. The arbitration proceeding shall take place in the city in which the Baker Tilly office providing the relevant services is located, unless the parties mutually agree to a different location. The proceeding shall be governed by the provisions of the Federal Arbitration Act (FAA) and will proceed in accordance with the then current Arbitration Rules for Professional Accounting and Related Disputes of the AAA, except that no prehearing discovery shall be permitted unless specifically authorized by the arbitrator. The arbitrator will be selected from Judicate West, AAA, Judicial Arbitration & Mediation Services (JAMS), the Center for Public Resources or any other internationally or nationally-recognized organizations mutually agreed upon by the parties. Potential arbitrator names will be exchanged within fifteen (15) days of the parties' agreement to settle the dispute or claim by binding arbitration, and arbitration will thereafter proceed expeditiously. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the FAA and resolved by the arbitrators. The arbitration will be conducted before a single arbitrator, experienced in accounting and auditing matters. The arbitrator shall have no authority to award nonmonetary or equitable relief and will not have the right to award punitive damages or statutory awards. Furthermore, in no event shall the arbitrator have power to make an award that would be inconsistent with the Engagement Letter or any amount that could not be made or imposed by a court deciding the matter in the same jurisdiction. The award of the arbitration shall be in writing and shall be accompanied by a well-reasoned opinion. The award issued by the arbitrator may be confirmed in a judgment by any federal or state court of competent jurisdiction. Discovery shall be permitted in arbitration only to the extent, if any, expressly authorized by the arbitrator(s) upon a showing of substantial need. Each party shall be responsible for their own costs associated with the arbitration, except that the costs of the arbitrator shall be equally divided by the parties. Both parties agree and acknowledge that they are each giving up the right to have any dispute heard in a court of law before a judge and a jury, as well as any appeal. The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential arbitration. The arbitrator(s) shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, including the contractual limitations set forth in this Engagement Letter, and shall have no power to decide the dispute in any manner not consistent with such limitations period. The arbitrator(s) shall be empowered to interpret the applicable statutes of limitations.

Our services shall be evaluated solely on our substantial conformance with the terms expressly set forth herein, including all applicable professional standards. Any claim of nonconformance must be clearly and convincingly shown.

Limitation on Damages and Indemnification

The liability (including attorney's fees and all other costs) of Baker Tilly and its present or former partners, principals, agents or employees related to any claim for damages relating to the services performed under this Engagement Letter shall not exceed the fees paid to Baker Tilly for the portion of the work to which the claim relates, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Baker Tilly relating to such services. This limitation of liability is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including the negligence of either party.

Additionally, in no event shall either party be liable for any lost profits, lost business opportunity, lost data, consequential, special, incidental, exemplary or punitive damages, delays or interruptions arising out of or related to this Engagement Letter even if the other party has been advised of the possibility of such damages.



As Baker Tilly is performing the services solely for your benefit, you will indemnify Baker Tilly, its subsidiaries and their present or former partners, principals, employees, officers and agents against all costs, fees, expenses, damages and liabilities (including attorney's fees and all defense costs) associated with any third-party claim, relating to or arising as a result of the services, or this Engagement Letter.

Because of the importance of the information that you provide to Baker Tilly with respect to Baker Tilly's ability to perform the services, you hereby release Baker Tilly and its present and former partners, principals, agents and employees from any liability, damages, fees, expenses and costs, including attorney's fees, relating to the services, that arise from or relate to any information, including representations by management, provided by you, the Organizations personnel or agents, that is not complete, accurate or current, whether or not management knew or should have known that such information was not complete, accurate or current.

Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Engagement Letter are material bargained for bases of this Engagement Letter and that they have been taken into account and reflected in determining the consideration to be given by each party under this Engagement Letter and in the decision by each party to enter into this Engagement Letter.

The terms of this section shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of you, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These terms shall also continue to apply after any termination of this Engagement Letter.

You accept and acknowledge that any legal proceedings arising from or in conjunction with the services provided under this Engagement Letter must be commenced within twelve (12) months after the performance of the services for which the action is brought, without consideration as to the time of discovery of any claim or any other statutes of limitations or repose.

Timing and Fees

Completion of our work is subject to, among other things, (i) appropriate cooperation from the Organizations' personnel, including timely preparation of necessary schedules, (ii) timely responses to our inquiries, and (iii) timely communication of all significant accounting and financial reporting matters. When and if for any reason the Organizations is unable to provide such schedules, information and assistance, Baker Tilly and you may mutually revise the fee to reflect additional services, if any, required of us to complete the audit. Delays in the issuance of our audit report beyond the date that was originally contemplated may require us to perform additional auditing procedures which will likely result in additional fees.

Certain changes in the Organizations' business or within its accounting department may result in additional fees not contemplated as part of the original engagement quote provided below. Examples of such changes include but are not limited to: implementation of new general ledger software or a new chart of accounts; the creation of new entities, divisions or subsidiaries; other significant changes in business operations; new financing arrangements or modifications to existing financing arrangements; significant federal or state funding programs or changes that affect the amount of audit effort from external sources, new accounting and auditing standards that become effective that increase the scope of our audit procedures; business combinations; significant new employment or equity agreements; consultations with our National Office; and significant subsequent events.

Any additional fees associated with these business or accounting changes would not be expected to be recurring in nature.

For new business transactions or changes in business operations or conditions, financial reporting and/or auditing standards may require us to utilize the services of internal or external valuation or tax specialists. This includes matters such as business combinations, impairment evaluations, and going concern evaluation, among other potential needs for specialists. The time and cost of such services are not included in the fee estimate provided below.



Revisions to the scope of our work will be communicated to you and may be set forth in the form of an "Amendment to Existing Engagement Letter." In addition, if we discover compliance issues that require us to perform additional procedures and/or provide assistance with these matters fees at our standard hourly rates apply. The estimated fees are based on anticipated cooperation from your personnel and their assistance with preparing confirmations and requested schedules. If there are significant delays in requested items and/or the requested items are not accurate, fees at our standard hourly rates apply. Further any additional work resulting from unanticipated services will be billed at hourly rates.

We do not anticipate encountering the need to perform additional services beyond those described in this letter. Unanticipated services can include, but are not limited to, the below items:

- > Significant changes in key personnel, accounting systems, and/or internal control
- > Significant new accounting issues
- > Identification of significant proposed audit adjustments
- > Revisions to information and schedules provided by your personnel
- > Evidence of a material weakness or significant deficiency
- > Additional work required for state compliance findings

We estimate that our fees will be as follows:

Audit of June 30, 2024 Financial Statements \$38,500

June 30, 2024 Single Audit* \$16,000

**Single Audit fee assumes one major program. Additional major programs required to be tested will be billed at a fee of \$5,000 each.*

In addition to professional fees, our invoices will include our 5% standard administrative charge, plus travel and subsistence, and other out-of-pocket expenses related to the engagement. A charge of 1.5 percent per month shall be imposed on accounts not paid within thirty (30) days of receipt of our statement for services provided. In accordance with our firm policies, work may be suspended if your account becomes thirty (30) days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notice of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. In the event that collection procedures are required, the Organizations agrees to be responsible for all expenses of collection including related attorneys' fees.



We may use temporary contract staff to perform certain tasks on your engagement and will bill for that time at the rate that corresponds to Baker Tilly staff providing a similar level of service. Upon request, we will be happy to provide details on training, supervision and billing arrangements we use in connection with these professionals. Additionally, we may from time to time, and depending on the circumstances, use service providers (e.g., to act as a specialist or audit an element of the financial statements) in serving your account. We may share confidential information about you with these contract staff and service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all contract staff and service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the contract staff or third-party service provider. Furthermore, the firm will remain responsible for the work provided by any such contract staff or third-party service providers.

To the extent the Services require Baker Tilly to receive personal data or personal information from Client, Baker Tilly may process, and engage subcontractors to assist with processing, any personal data or personal information, as those terms are defined in applicable privacy laws. Baker Tilly's processing shall be in accordance with the requirements of the applicable privacy laws relevant to the processing in providing Services hereunder, including Services performed to meet the business purposes of the Client, such as Baker Tilly's tax, advisory, and other consulting services. Applicable privacy laws may include any local, state, federal or international laws, standards, guidelines, policies or regulations governing the collection, use, disclosure, sharing or other processing of personal data or personal information with which Baker Tilly or its Clients must comply.

Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); and/or (iii) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records, and other similar requirements applicable to the processing of personal data or personal information. Baker Tilly is acting as a Service Provider/Data Processor, as those terms are defined respectively under the CCPA/GDPR, in relation to Client personal data and personal information. As a Service Provider/Data Processor processing personal data or personal information on behalf of Client, Baker Tilly shall, unless otherwise permitted by applicable privacy law, (a) follow Client instructions; (b) not sell personal data or personal information collected from the Client or share the personal data or personal information for purposes of targeted advertising; (c) process personal data or personal information solely for purposes related to the Client's engagement and not for Baker Tilly's own commercial purposes; and (d) cooperate with and provide reasonable assistance to Client to ensure compliance with applicable privacy laws. Client is responsible for notifying Baker Tilly of any applicable privacy laws the personal data or personal information provided to Baker Tilly is subject to, and Client represents and warrants it has all necessary authority (including any legally required consent from individuals) to transfer such information and authorize Baker Tilly to process such information in connection with the Services described herein. Baker Tilly is responsible for notifying Client if Baker Tilly becomes aware that it can no longer comply with any applicable privacy law and, upon such notice, shall permit Client to take reasonable and appropriate steps to remediate personal data or personal information processing. Client agrees that Baker Tilly has the right to generate aggregated/de-identified data from the accounting and financial data provided by Client to be used for Baker Tilly business purposes and with the outputs owned by Baker Tilly. For clarity, Baker Tilly will only disclose aggregated/de-identified data in a form that does not identify Client, Client employees, or any other individual or business entity and that is stripped of all persistent identifiers. Client is not responsible for Baker Tilly's use of aggregated/de-identified data.



Baker Tilly has established information security related operational requirements that support the achievement of our information security commitments, relevant information security related laws and regulations, and other information security related system requirements. Such requirements are communicated in Baker Tilly's policies and procedures, system design documentation and contracts with customers. Information security policies have been implemented that define our approach to how systems and data are protected. Client is responsible for providing timely written notification to Baker Tilly of any additions, changes or removals of access for Client personnel to Baker Tilly provided systems or applications. If Client becomes aware of any known or suspected information security or privacy related incidents or breaches related to this agreement, Client should timely notify Baker Tilly via email at dataprotectionofficer@bakertilly.com.

Additionally, we may from time to time, and depending on the circumstances, use service providers (e.g., to act as a specialist or audit an element of the financial statements) in serving your account. We may share confidential information about you with these service providers, but are committed to maintaining the confidentiality and security of your information.

Any additional services that may be requested and we agree to provide will be the subject of a separate engagement letter.

We may be required to disclose confidential information to federal, state and international regulatory bodies or a court in criminal or other civil litigation. In the event that we receive a request from a third party (including a subpoena, summons or discovery demand in litigation) calling for the production of information, we will promptly notify the Organizations, unless otherwise prohibited. In the event we are requested by the Organizations or required by government regulation, subpoena or other legal process to produce our engagement working papers or our personnel as witnesses with respect to services rendered to the Organizations, so long as we are not a party to the proceeding in which the information is sought, we may seek reimbursement for our professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request.

We may be required to disclose confidential information with respect to complying with certain professional obligations, such as peer review programs. All participants in such peer review programs are bound by the same confidentiality requirements as Baker Tilly and its employees. Baker Tilly will not be required to notify the Organizations if disclosure of confidential information is necessary for peer review purposes.

No significant SAS's are outstanding.

We would expect to continue to perform our services under the arrangements discussed above from year to year, unless for some reason you or we find that some change is necessary. We will, of course be happy to provide the Organizations with any other services you may find necessary or desirable.

Other Matters

Neither this Engagement Letter, any claim, nor any rights or licenses granted hereunder may be assigned, delegated or subcontracted by either party without the written consent of the other party. Either party may assign and transfer this Engagement Letter to any successor that acquires all or substantially all of the business or assets of such party by way of merger, consolidation, other business reorganization or the sale of interest or assets, provided that the party notifies the other party in writing of such assignment and the successor agrees in writing to be bound by the terms and conditions of this Engagement Letter.

Our dedication to client service is carried out through our employees who are integral in meeting this objective. In recognition of the importance of our employees, it is hereby agreed that the Organizations will not solicit our employees for employment or enter into an independent contractor arrangement with any individual who is or was an employee of Baker Tilly for a period of twelve (12) months following the date of the conclusion of this engagement. If the Organizations violates this nonsolicitation clause, the Organizations agrees to pay to Baker Tilly a fee equal to the hired person's annual salary at the time of the violation so as to reimburse Baker Tilly for the costs of hiring and training a replacement.

Amethod Public Schools
March 13, 2024
Page 13



The services performed under this Agreement do not include the provision of legal advice and Baker Tilly makes no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation under federal, state or other type of law or regulation.

Baker Tilly US, LLP, trading as Baker Tilly, is an independent member of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly US, LLP is not Baker Tilly International's agent and does not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

This Engagement Letter and any applicable online terms and conditions or terms of use ("Online Terms") related to online products or services made available to Organizations by Baker Tilly ("Online Offering") constitute the entire agreement between the Organizations and Baker Tilly regarding the services described in this Engagement Letter and supersedes and incorporates all prior or contemporaneous representations, understandings or agreements, and may not be modified or amended except by an agreement in writing signed between the parties hereto. For clarity and avoidance of doubt, the terms of this Engagement Letter govern Baker Tilly's provision of the services described herein, and the Online Terms govern Organizations' use of the Online Offering. This Engagement Letter's provisions shall not be deemed modified or amended by the conduct of the parties.

The provisions of this Engagement Letter, which expressly or by implication are intended to survive its termination or expiration, will survive and continue to bind both parties, including any successors or assignees. If any provision of this Engagement Letter is declared or found to be illegal, unenforceable or void, then both parties shall be relieved of all obligations arising under such provision, but if the remainder of this Engagement Letter shall not be affected by such declaration or finding and is capable of substantial performance, then each provision not so affected shall be enforced to the extent permitted by law or applicable professional standards.

If because of a change in the Organizations' status or due to any other reason, any provision in this Engagement Letter would be prohibited by, or would impair our independence under laws, regulations or published interpretations by governmental bodies, commissions or other regulatory agencies, such provision shall, to that extent, be of no further force and effect and this agreement shall consist of the remaining portions.

This agreement shall be governed by and construed in accordance with the laws of the state of California, without giving effect to the provisions relating to conflict of laws.

We appreciate the opportunity to be of service to you.

If there are any questions regarding the Engagement Letter, please contact Brenda Bock, the engagement partner on this engagement who is responsible for the overall supervision and review of the engagement and for determining that the engagement has been completed in accordance with professional standards. Brenda Bock is available at 858-320-8969, or at Brenda.Bock@bakertilly.com.

Sincerely,

Baker Tilly US, LLP

BAKER TILLY US, LLP

Amethod Public Schools
March 13, 2024
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The services and terms as set forth in this Engagement Letter are agreed to by:

Officer signature

Title

Date



Report on the Firm's System of Quality Control

October 28, 2021

To the Partners of Baker Tilly US, LLP and the
National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Baker Tilly US, LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; audits of broker-dealers; and examinations of service organizations [SOC 1® and SOC 2® engagements].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Baker Tilly US, LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Baker Tilly US, LLP has received a peer review rating of *pass*.

Moss Adams LLP



Oakland Unified School District

Independent Auditor Selection Form**Fiscal Year 2023/24**

Oakland Charter Academy
Oakland Charter High School
Downtown Charter Academy

Charter School

CDS Code #:

01-61259-0129635**01-61259-0114868****01-61259-6111660**

Each year the State Controller's Office confirms that the county offices of education, school districts, charter schools and certain joint powers entities have arranged for their annual audits.

Please complete the following for the above charter school:

Audit Firm: Christy White, A Professional Accountancy Corporation (dba Christy White, Inc.)

Address: 348 Olive Street

San Diego, CA 92103

Telephone Number: 619-270-8222

2023/24 Fiscal Year Audit Fee \$ \$58,985

If a multiple year contract, please state the fiscal years covered and fee for each year:

Fiscal Year 24/25 Fee \$ \$62,405

Fiscal Year 25/26 Fee \$ \$66,030

Fiscal Year _____ Fee \$ _____

Date of Charter School Governing Board Approval: 3/27/2024

☒ The District has verified that this firm is authorized to conduct school audits by confirming this firm's name appears on the Certified Public Accountants Directory Service (i.e. CPADS) for Local Education Audits list. <http://cpads.sco.ca.gov/>

Sylvia Flores, Interim Chief Executive Officer

Authorized **Charter** Representative (Print Name)



Charter Representative's Signature

03/27/2024

Date

Sponsoring **District** Representative's Signature

Date

Charter Schools: Please complete and return to your sponsoring district representative listed below.

Please return to: **Minh Co**

By (date): **March 14, 2024**

Districts: Please complete highlighted areas before sending to the charter. After reviewing and signing, return to ACOE.

PLEASE RETURN BY MARCH 29, 2024 TO LILY ROCHA GARCIA, DISTRICT BUSINESS & ADVISORY SERVICES, ROOM 348.






Independent Auditor Selection Form 23-24 (1)

Final Audit Report

2024-03-27

Created:	2024-03-27
By:	Sally Li (sallyli@amethodschools.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAAdWsLy7vydenFxsKrEKBxEQKU40YkuQhC

"Independent Auditor Selection Form 23-24 (1)" History

-  Document created by Sally Li (sallyli@amethodschools.org)
 2024-03-27 - 11:46:38 PM GMT
-  Document emailed to Sylvia Flores (sflores@amethodschools.org) for signature
 2024-03-27 - 11:47:09 PM GMT
-  Email viewed by Sylvia Flores (sflores@amethodschools.org)
 2024-03-27 - 11:59:37 PM GMT
-  Document e-signed by Sylvia Flores (sflores@amethodschools.org)
 Signature Date: 2024-03-27 - 11:59:45 PM GMT - Time Source: server
-  Agreement completed.
 2024-03-27 - 11:59:45 PM GMT

Coversheet

Mid Year Local Control and Accountability Plan (LCAP) Update- Richmond Charter Academy

Section: IV. Discussion
Item: A. Mid Year Local Control and Accountability Plan (LCAP) Update-
Richmond Charter Academy
Purpose: Discuss
Submitted by:
Related Material: Budget_Overview_for_Parents__RCA.xlsx_-_Template.pdf
2024_Mid-Year_Board_Update_RCA__LCAP.pptx

LCFF Budget Overview for Parents Template

Local Educational Agency (LEA) Name: Richmond Charter Academy

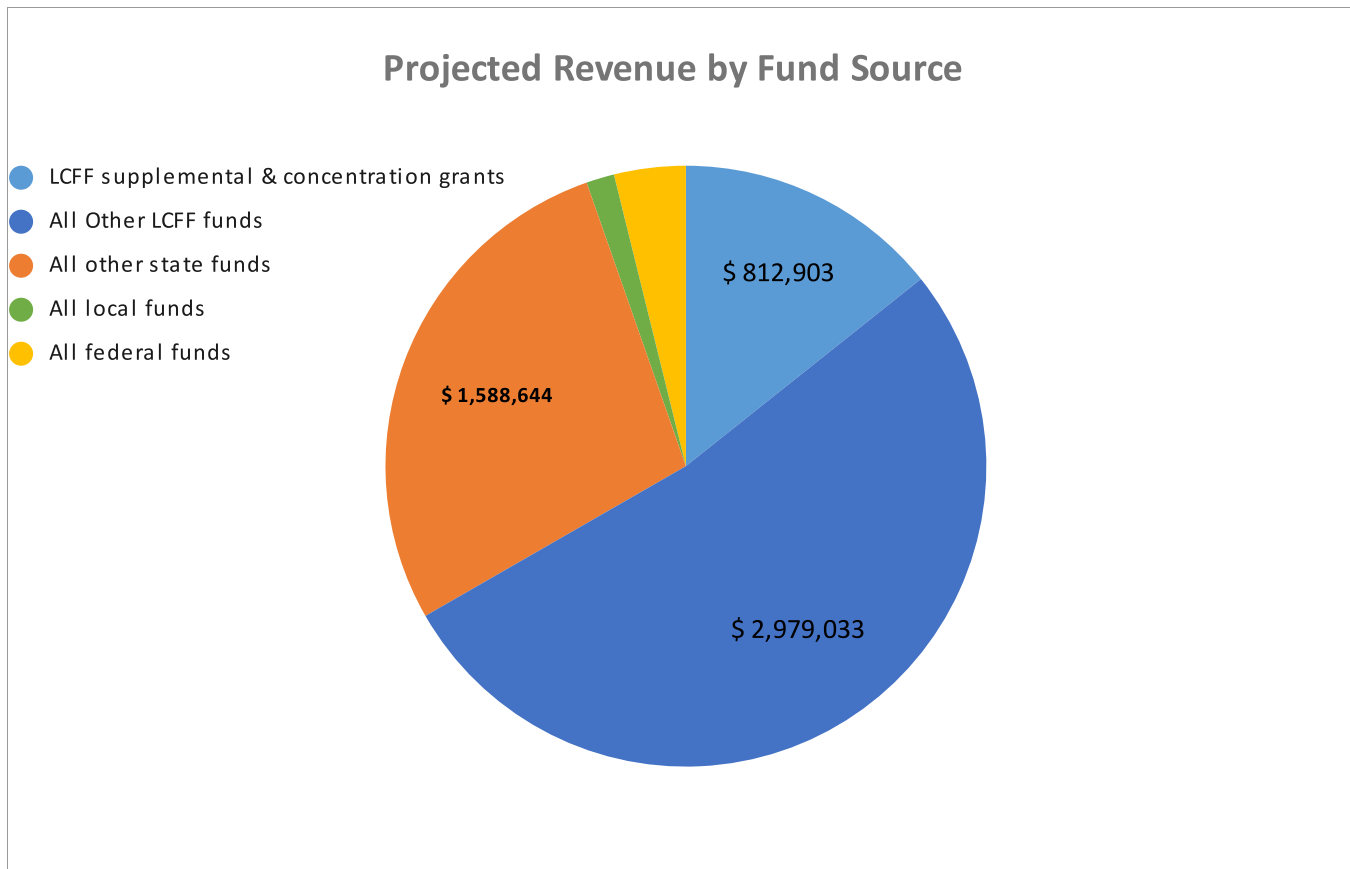
CDS Code: 07-61796-0126805

School Year: 2024-2025

LEA contact information: Michelle Coleman, mcoleman@amethodschools.org

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

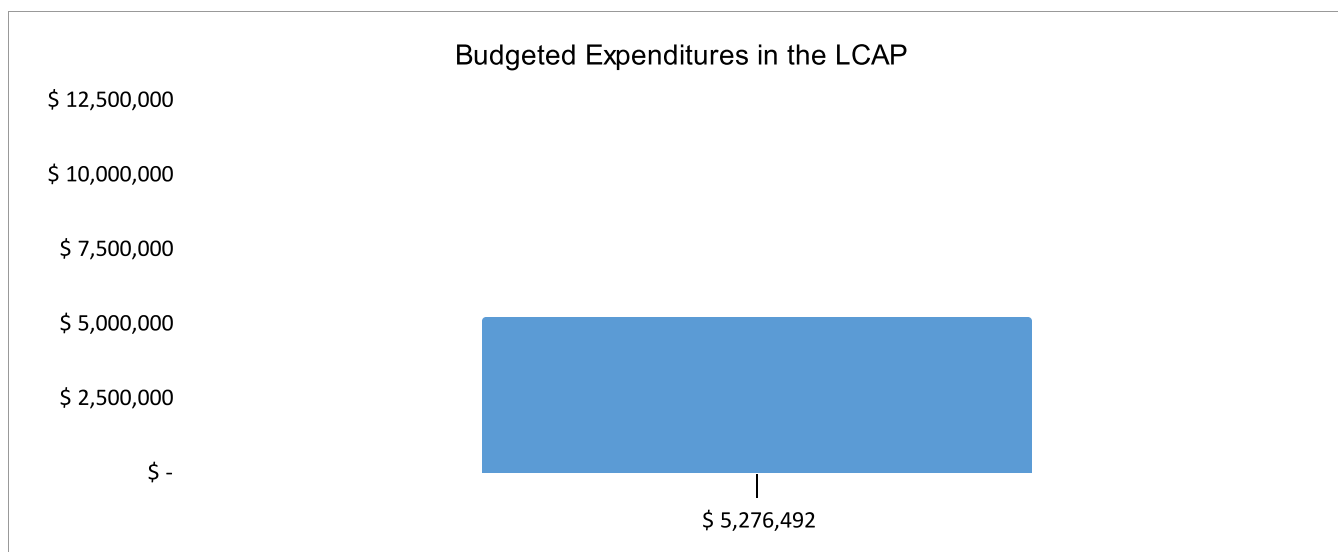
Budget Overview for the 2024-2025 School Year



This chart shows the total general purpose revenue Richmond Charter Academy expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Richmond Charter Academy is \$5,685,422.17, of which \$3,791,936.00 is Local Control Funding Formula (LCFF), \$1,588,644.42 is other state funds, \$85,678.11 is local funds, and \$219,163.64 is federal funds. Of the \$3,791,936.00 in LCFF Funds, \$812,903.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Richmond Charter Academy plans to spend for 2024-2025. It shows how much of the total is tied to planned actions and services in the LCAP.

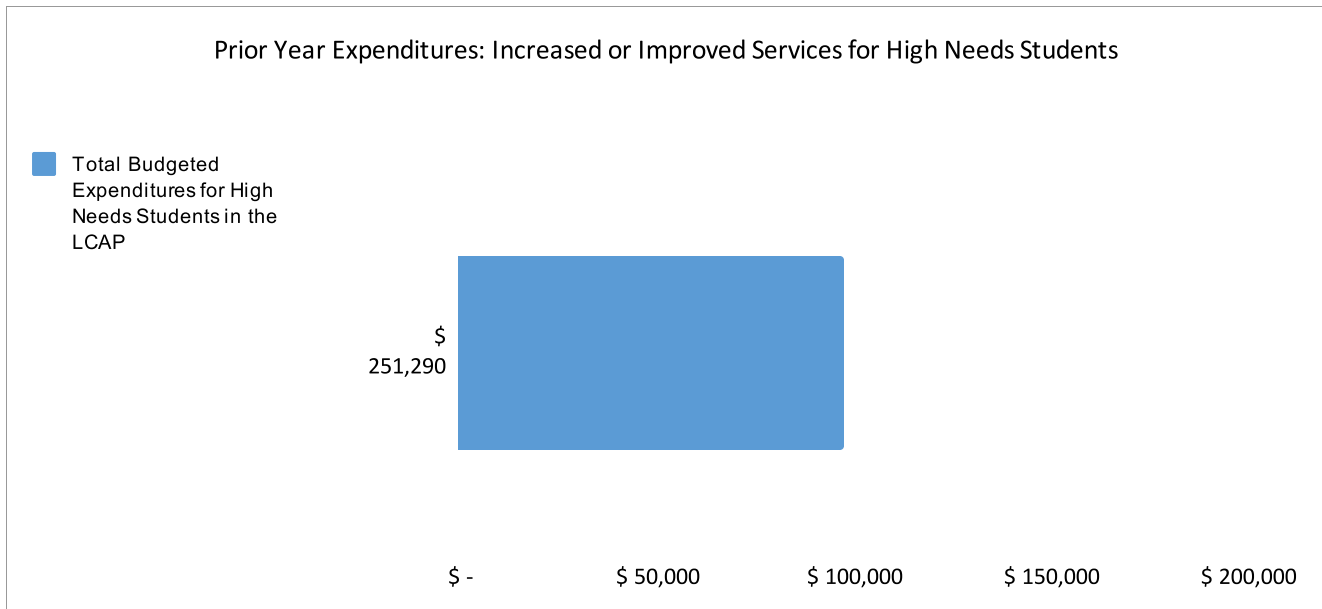
The text description of the above chart is as follows: Richmond Charter Academy plans to spend \$5,276,491.68 for the 2024-2025 school year. Of that amount, \$5,276,491.68 is tied to actions/services in the LCAP and \$0.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

The general fund expenditures does not include the 5% reserves and fund balance

Increased or Improved Services for High Needs Students in the LCAP for the 2024-2025 School Year

In 2024-2025, Richmond Charter Academy is projecting it will receive \$812,903.00 based on the enrollment of foster youth, English learner, and low-income students. Richmond Charter Academy must describe how it intends to increase or improve services for high needs students in the LCAP. Richmond Charter Academy plans to spend \$812,903.00 towards meeting this requirement, as described in the LCAP.

Update on Increased or Improved Services for High Needs Students in 2023-2024



This chart compares what Richmond Charter Academy budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Richmond Charter Academy estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2023-2024, Richmond Charter Academy's LCAP budgeted \$98,170.00 for planned actions to increase or improve services for high needs students. Richmond Charter Academy actually spent \$251,289.76 for actions to increase or improve services for high needs students in 2023-2024.



Richmond Charter Academy

Mid-Year Board Update

LCAP 2023-2024

LCAP Overview

The Local Control & Accountability Plan (LCAP) is the 3-year plan which describes our schools goals, actions, and expenditures for school development. It also reports on progress to these goals across a variety of metrics. We are required to approve an LCAP annually in June and, starting this year, complete a mid-year Board Update.

Our goal today is to do a mid-year review of available data and provide updates on the school's progress to meeting goals.

GOAL 1:

***College and Career
Readiness for All:
Provide an
academically rigorous,
common core aligned
college preparatory
program with
academic support and
interventions for
students' academic
development.***

Annual Measurable Outcome ("AMO")	Goal	Met?
Teacher retention rate	At least 50%	Not available
Maintain appropriately assigned instructional staff	At least 100%	Not available
Ensure Standards- aligned curriculum for all students for all core subjects	Increase 1 level on rubric	Not available
Math SBAC % proficient (clarified measurement criteria)	40% or above state average	In progress
ELA SBAC % proficient (clarified measurement criteria)	51% proficient or above state	In progress
% meeting or exceeding 2020 grade level national norm in Reading as measured by the NWEA	54%	In progress
% meeting or exceeding grade level national norm in Math as measured by the NWEA	50%	In progress

GOAL 1:

***College and Career
Readiness for All:
Provide an
academically rigorous,
common core aligned
college preparatory
program with
academic support and
interventions for
students' academic
development.***

Annual Measurable Outcome (“AMO”)	Goal	Met?
EL Progress % of students moving up at least one level as measured by ELPAC	EL - 75%	In progress
RFEP Rate as a percentage	30%	In progress
Participation rate of teachers and paraprofessionals in professional development workshops, teaching domain walkthroughs, and Professional Growth Plans (PGPs)	100%	In progress
Teachers and paraprofessionals reporting having access to meaningful professional development as measured by Youth Truth (update to reference a specific data point)	90%	In progress

GOAL 2:

Positive School Climate and Student Engagement: Create a safe, inclusive, and welcoming school climate where students and staff are engaged and fully invested in students' academic, health and socio-emotional learning.

Annual Measurable Outcome ("AMO")	Goal	Met?
Attendance rate	5.00%	In progress
Suspension rate by subgroup	Schoolwide - <1% Black - <2.0% Hispanic - <1% Asian - <1%	In progress
Expulsion rate	<1%	In progress
% of Teachers using Kickboard reward system daily to increase positive behaviors	100%	In progress
% of students reporting that they really feel like a part of the school's community on YouthTruth survey	85%	In progress

GOAL 2:

Positive School Climate and Student Engagement: Create a safe, inclusive, and welcoming school climate where students and staff are engaged and fully invested in students' academic, health and socio-emotional learning.

Annual Measurable Outcome ("AMO")	Goal	Met?
Percent of Kickboard entries that are referrals or negative logs	20%	In progress
Percentage of parents who have logged into Parent Portal from a computer	60%	In progress
C-19 Chronic Absentee number of students	5 students	In progress
Achieve & Maintain "good" indicator or higher on FIT (Facilities Inspection Tool) Report	good	Met

GOAL 3:

Parent Support and Engagement: Create an engaged parent, student, staff and overall community population that is fully invested in and actively connected to the school community and academic program.

Annual Measurable Outcome (“AMO”)	Goal	Met?
% of parents reporting that they receive regular feedback about their child’s progress (YouthTruth)	4.4	In progress
Average parent attendance rates at school events and parent/teacher conferences	60%	In progress
% of parents logging on to Parent Portal	60%	In progress
Number of families contributing/ providing parent input on decision making at meetings	50%	In progress
Number of families representing various subgroups who provide input on decision making at meetings.	100 families	In progress
% of parents who report that they feel engaged with the school (YouthTruth)	85%	In progress

GOAL 4:

Increased student access to technology: Provide access to relevant technologies to all students while educating students in Digital Citizenship, Research, and Information Fluency to equip them with skills for the 21st century.

Annual Measurable Outcome (“AMO”)	Goal	Met?
Percentage of students with 1:1 devices	100%	In progress
Percentage of classrooms with dedicated audio/video equipment	100%	In progress
Percentage of teachers regularly utilizing technology in the classroom	100%	In progress

Actions & Expenditures

Goal 1: All actions & expenditures proceeded primarily as planned with the exception of some minor adjustments that have been made in curriculum offerings. We piloted i-Ready Reading and Math without any additional cost.

Goal 2: All actions & expenditures proceeded as planned.

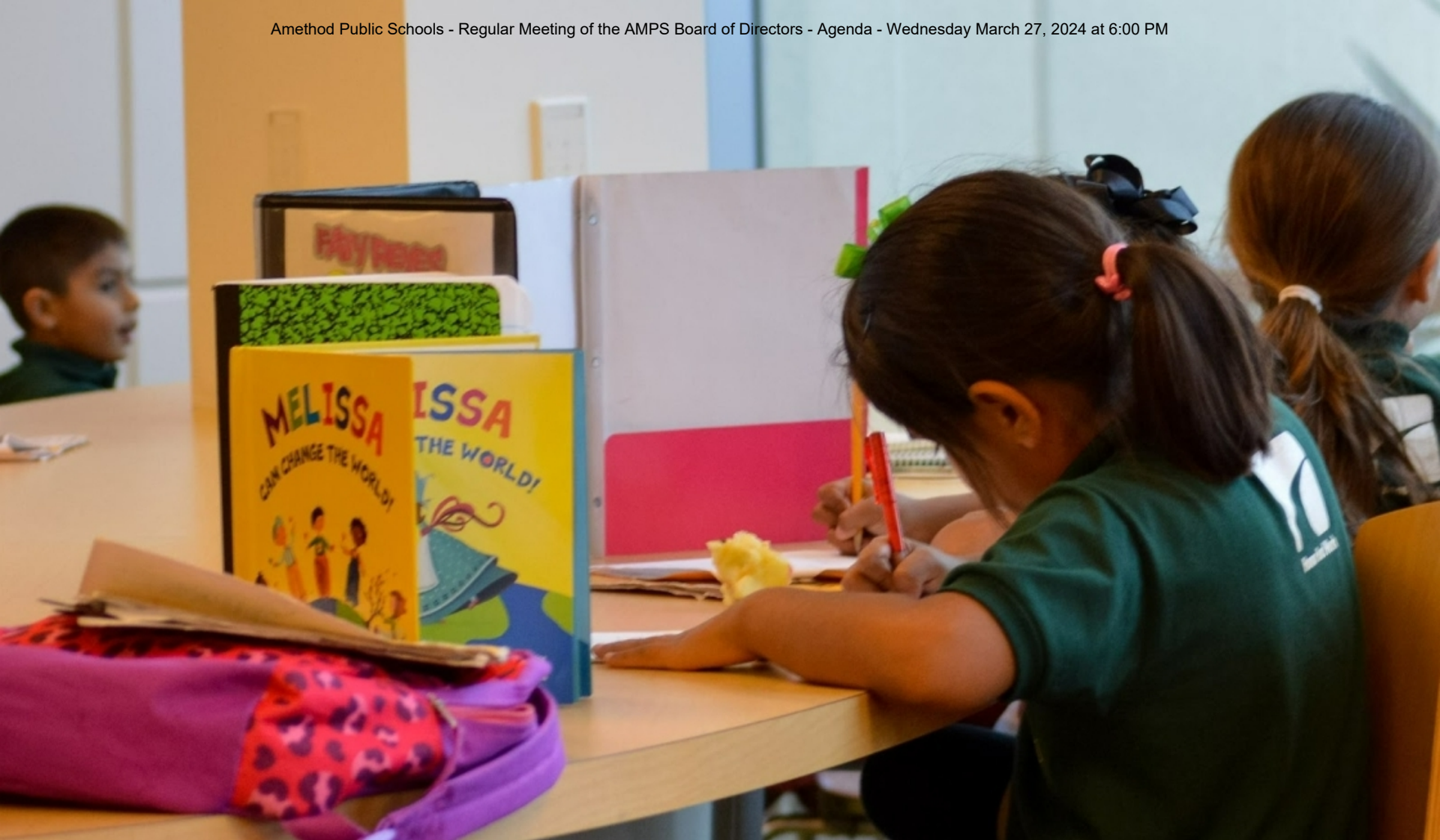
Goal 3: There have been some changes to the actions and expenditures for this goal. There is not currently a home office position for the Community Outreach Coordinator.

Goal 4: All actions & expenditures proceeded as planned.

Coversheet

Interim CEO Report

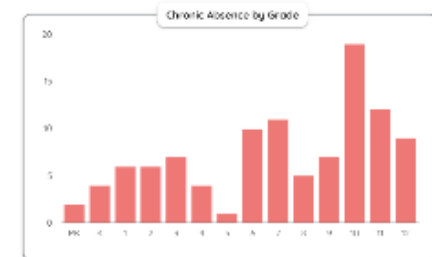
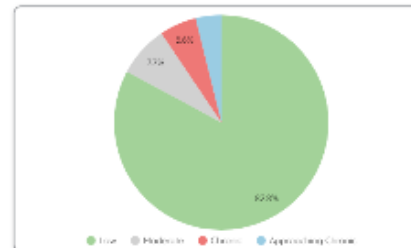
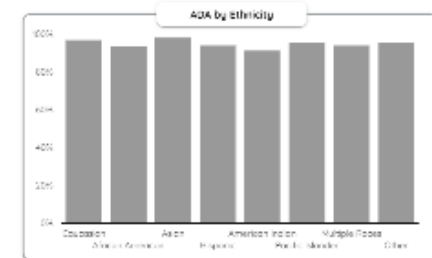
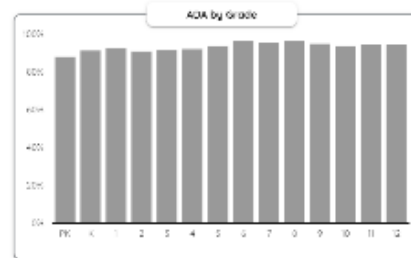
Section:	IV. Discussion
Item:	B. Interim CEO Report
Purpose:	FYI
Submitted by:	
Related Material:	CEO Report 3_27_24.pptx



Innovare Dashboard



1
2
3
4



Charter Renewal Tiers



School Recognitions





Recruitment

- Student enrollment numbers looking strong at DCA, BJE, RCA
- Need to increase numbers for OCA, OCHS, and JHHS (10th grade)
- Staff recruitment underway
- Working with the entire team to fill vacancies