



Amethod Public Schools

Regular Meeting of the AMPS Board of Directors

Published on May 10, 2024 at 1:37 PM PDT

Date and Time

Wednesday May 15, 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 04/17/2024 Regular Board Meeting Minutes	Approve Minutes	2 m
B.	Approval of 04/30/2024 Special Board Meeting Minutes	Approve Minutes	2 m

	Purpose	Presenter	Time
III. Business			6:15 PM
A. Approval of Financial Audit Report 2022-2023	Vote	Michele Powell and Maria Arechiga	20 m
Public Comment: Members of the public may comment here.			
B. Approval of Scoot Education Contract	Vote	Sylvia Flores	10 m
Public Comment: Members of the public may comment here.			
C. Approval of Expanded Learning Opportunities Program (ELOP) Fund Spending Plan- Benito Juarez Elementary	Vote	Michelle Walker	15 m
Public Comment: Members of the public may comment here.			
D. Approval of Cost of Living Adjustment of 3.2% for 2024-2025	Vote	Sylvia Flores	5 m
Public Comment: Members of the public may comment here.			
IV. Discussion			7:05 PM
A. Interim CEO Report	FYI	Sylvia Flores	10 m
Topics discussed during this report will include Enrollment, Staffing, Data, and Financials.			
V. Closed Session			7:15 PM
A. ANTICIPATED LITIGATION Significant exposure to litigation pursuant to Paragraph (2) or (3) of subdivision (d) of Section 54956.9: (1 Case)	Discuss		10 m
B. PENDING LITIGATION- WFCS Significant exposure to litigation pursuant to Paragraph (2) or (3) of subdivision (d) of Section 54956.9	Discuss		20 m
VI. Closing Items			7:45 PM
A. Adjourn Meeting	FYI	Gilbert Lopez Jr.	1 m

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Coversheet

Approval of 04/17/2024 Regular Board Meeting Minutes

Section: II. Consent
Item: A. Approval of 04/17/2024 Regular Board Meeting Minutes
Purpose: Approve Minutes
Submitted by:
Related Material:
Minutes for Regular Meeting of the AMPS Board of Directors on April 17, 2024

APPROVED



Amethod Public Schools

Minutes

Regular Meeting of the AMPS Board of Directors

Date and Time

Wednesday April 17, 2024 at 6:00 PM

Location

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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 Apr 17, 2024 at 6:01 PM.

B. Record Attendance

C. Announcements

Ms. Flores announces that Mrs. Lee, Site Director from Downtown Charter Academy will be leaving Amethod Public Schools.

Mrs. Lee says it has been a wonderful journey leading Downtown Charter Academy and that she has grown a lot. She says she is in the system of educating kids, and she will be available to support staff, students, and parents when needed.

D.

Public Comments on Non-Agenda Items

No public comments were made.

II. Consent

A. Approval of 03/27/2024 Regular Board Meeting Minutes

E. Quiroz made a motion to approve the minutes from Regular Meeting of the AMPS Board of Directors on 03-27-24.

A. Emmanuelli seconded the motion.

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

Roll Call

E. Quiroz Aye

A. Emmanuelli Aye

E. Gallegos Aye

G. Lopez Jr. Aye

B. Approval of Measure Ed Contract

E. Quiroz made a motion to approve Measure Ed Contract.

A. Emmanuelli seconded the motion.

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

Roll Call

E. Gallegos Aye

E. Quiroz Aye

A. Emmanuelli Aye

G. Lopez Jr. Aye

C. Approval of Revised Uniform Complaint Policy and Procedure Policy (UCP)- 2024

E. Quiroz made a motion to approve Revised Uniform Complaint Policy and Procedure Policy (UCP)- 2024.

A. Emmanuelli 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

D. Approval of Revised Suicide Prevention Policy- 2024

E. Quiroz made a motion to approve Revised Suicide Prevention Policy- 2024.

A. Emmanuelli seconded the motion.

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

Roll Call

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

E. Approval of Special Education Policy- 2024

E. Quiroz made a motion to approve Special Education Policy- 2024.
A. Emmanuelli seconded the motion.
The board **VOTED** unanimously to approve the motion.

Roll Call

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

F. Approval of Revised Family Educational Rights and Privacy Act Policy (FERPA)- 2024

E. Quiroz made a motion to approve Revised Family Educational Rights and Privacy Act Policy (FERPA)- 2024.
A. Emmanuelli 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

G. Approval of Revised Education for Homeless Children and Youth Policy- 2024

E. Quiroz made a motion to approve Revised Education for Homeless Children and Youth Policy- 2024.
A. Emmanuelli seconded the motion.
The board **VOTED** unanimously to approve the motion.

Roll Call

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

H. Approval of Revised Education for Foster and Mobile Youth Policy- 2024

E. Quiroz made a motion to approve Revised Education for Foster and Mobile Youth Policy- 2024.

A. Emmanuelli 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

I. Approval of Revised Title IX, Harassment, Intimidation, Discrimination, and Bullying Policy- 2024

E. Quiroz made a motion to approve Revised Title IX, Harassment, Intimidation, Discrimination, and Bullying Policy- 2024.

A. Emmanuelli seconded the motion.

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

Roll Call

G. Lopez Jr. Aye

E. Gallegos Aye

A. Emmanuelli Aye

E. Quiroz Aye

J. Approval of Revised Search and Seizure Policy- 2024

E. Quiroz made a motion to approve Revised Search and Seizure Policy- 2024.

A. Emmanuelli seconded the motion.

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

Roll Call

E. Gallegos Aye

E. Quiroz Aye

A. Emmanuelli Aye

G. Lopez Jr. Aye

K. Approval of Revised Nondiscrimination Statement- 2024

E. Quiroz made a motion to approve Revised Nondiscrimination Statement- 2024.

A. Emmanuelli seconded the motion.

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

Roll Call

G. Lopez Jr. Aye

E. Quiroz Aye

E. Gallegos Aye

A. Emmanuelli Aye

L. Approval of Revised Visitation and Volunteer Policy- 2024

E. Quiroz made a motion to approve Revised Visitation and Volunteer Policy- 2024.

A. Emmanuelli seconded the motion.

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

Roll Call

A. Emmanuelli Aye

E. Quiroz Aye

G. Lopez Jr. Aye

E. Gallegos Aye

M. Approval of Revised Independent Studies Policy AB 130 Compliant- 2024

E. Quiroz made a motion to approve Revised Independent Studies Policy AB 130 Compliant- 2024.

A. Emmanuelli seconded the motion.

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

Roll Call

A. Emmanuelli Aye

G. Lopez Jr. Aye

E. Quiroz Aye

E. Gallegos Aye

N. Approval of Revised Section 504: Policy, Procedures, and Parent Rights Regarding Identification, Evaluation and Education- 2024

E. Quiroz made a motion to approve Revised Section 504: Policy, Procedures, and Parent Rights Regarding Identification, Evaluation and Education- 2024.

A. Emmanuelli seconded the motion.

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

Roll Call

G. Lopez Jr. Aye

A. Emmanuelli Aye

E. Quiroz Aye

E. Gallegos Aye

III. Business

A. Approval of Valencia Brothers Contract

E. Quiroz made a motion to approve Valencia Brothers Contract.

E. Gallegos seconded the motion.

Mr. Pearson, Director of Facilities, shares his presentation on the Valencia Brothers Contract. He goes over the range of services covered by this contract. When the internal technician at Amethod Public Schools is unable to fix a problem, Valencia Brothers will step in as the qualified technician to finish the job. He discusses the financial parameters, the contract renewal procedure, and the contractual agreement.

Board Member Andres asks what the spending ceiling is.

Mr. Pearson responds it is over \$100,000 per site currently. Bringing in this contract will limit expenditures on facilities work. He says if there are changes to increase or decrease the spending from the board, spending can be adjusted accordingly.

Ms. Flores says with Valencia Brothers, it is projected that \$15,000- \$30,000 will be spent per site.

Board Member Andres asks for clarity on which projects this contractor will be doing and cost.

Ms. Flores says that there is a spending process set in place. Directors have the spending limit of up to \$5,000. Beyond this amount, all projects will need CEO approval and/or board approval.

Mr. Pearson says if the contract is approved, most facilities work will be done by Valencia Brothers unless he believes another vendor is best fit for the scope of the project. The board **VOTED** unanimously to approve the motion.

Roll Call

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

B. Approval of Chief Academic Officer

E. Quiroz made a motion to approve Maurice Williams as Chief Academic Officer with Contingency of his Employment Screening.

E. Gallegos seconded the motion.

Ms. Flores announces Maurice Williams as the final candidate for the Chief Academic Officer position, who will oversee the six school site directors and the Director of Special Education. She reviewed sixteen applications and conducted pre-screening interviews with eight potential CAO candidates. Five candidates were invited for the first round of interviews, and from there, three candidates were invited for the final rounds of interviews. The final round of interviews consisted of two panels. Each panel consisted of six interviewers, and it had staff representation from each site where the interviewers gave feedback on each candidate. Ms. Flores decided that Maurice Williams is the best fit for the organization and can fulfill the role of CAO successfully.

Maurice Williams introduces himself and shares his story of being one of twelve school principals at Lighthouse Charter Schools in Oakland.

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

Roll Call

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

C. Approval of Business Management Services Contract; Charter Impact

A. Emmanuelli made a motion to approve the Charter Impact Contract for Back Office Support.

E. Gallegos seconded the motion.

Ms. Flores presents the Charter Impact contract, which will provide back office support for the home office. Ms. Flores researched three back office support vendors: EdTec, CSMC, and Charter Impact. Charter Impact will be charging the rate of 1.65% of LCFF revenue at about \$460,000 per year. She believes Charter Impact will provide the level of stability the home office needs so staff can be freed up to better support the sites. The Senior Director of Finance, Payroll Manager, and certain contracts will be eliminated for cost savings to account for the cost of Charter Impact. There is a May 1st start date for Charter Impact in order to support the current budget manager and accounting manager.

Adam Kaeli from Charter Impact shares his presentation of the full scope of service they will be providing. Charter Impact will take over all financials, such as reporting, budgeting, strategic planning, grant reporting, board support and training, payroll management, and benefits. Charter Impact will also provide onboarding support and visibility at school sites to empower site leaders.

Ms. Flores says Charter Impact also works with other charter schools in California. She has contacted a charter network in San Jose that has great things to say about Charter Impact.

Vice Chair Edgar asks for clarity on which roles will be eliminated and how she envisions the support at the site level.

Ms. Flores says the Chief Financial Officer, Senior Director of Finance, and Payroll Manager will be eliminated. Currently, only one individual will be impacted by this elimination, and she has offered this employee another position in the home office to retain staff. She mentions that Charter Impact will be available to provide more real-time support for site leaders.

Board Member Elisa asks how the transition will look and if there will be people from Charter Impact on site to provide support.

Board Chair Gilbert asks if there will be a real-time dashboard provided to site leaders.

Adam says the director from Charter Impact will attend all board meetings to present updates, and Charter Impact will be actively conducting audits and providing onboarding support.

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

Roll Call

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

D. Approval of Establishment of Finance Committee

E. Quiroz made a motion to approve Establishment of Finance Committee.

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

E. Approval of Establishment of Audit Committee

E. Gallegos made a motion to approve Establishment of Audit Committee.

A. Emmanuelli seconded the motion.

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

Roll Call

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

F. Appointment of Board Members to Finance Committee

G. Lopez Jr. made a motion to nominate Board Member Andres Emmanuelli to the Finance Committee.

E. Gallegos seconded the motion.

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

Roll Call

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

G. Lopez Jr. made a motion to nominate Board Member Elisa Gallegos-Jackson to the Finance Committee.

E. Quiroz seconded the motion.

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

Roll Call

E. Gallegos Abstain

E. Quiroz Aye

G. Lopez Jr. Aye

A. Emmanuelli Aye

G. Appointment of Board Members to Audit Committee

G. Lopez Jr. made a motion to nominate Vice Chair Edgar Quiroz to the Audit Committee.

E. Gallegos seconded the motion.

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

Roll Call

G. Lopez Jr. Aye

E. Quiroz Abstain

A. Emmanuelli Aye

E. Gallegos Aye

A. Emmanuelli made a motion to nominate Board Chair Gilbert Lopez Jr. to the Audit Committee.

E. Gallegos seconded the motion.

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

Roll Call

A. Emmanuelli Aye

G. Lopez Jr. Abstain

E. Gallegos Aye

E. Quiroz Aye

IV. Discussion

A. Interim CEO Report

Ms. Flores shares the current enrollment status at all six school sites. Currently, the numbers are low, and staff are actively working to increase enrollment numbers. John Henry High School has 70 open seats, and there are 120 open seats across the network. She shares that there is a lack of new students wanting to enroll.

Board Member Andres asks, What are the enrollment strategies to increase these numbers?

Ms. Flores says there is Enroll Oakland and Enroll West Contra Costa for applications. Amethod Public Schools are using Google Ads, passing out flyers in the community, hanging now enrolling banners, as well as plans to further increase social media presence to increase enrollment numbers.

Board Member Andres suggests attending more Oakland community events and having a strong presence in the community.

Ms. Flores shares updates on recruitment, posting of job vacancies, and the Innovare data dashboard update. The audit has been extended to April 30th, and the team has been meeting weekly with the auditors to ensure this deadline is met. She shares Oakland Unified School District visited all three schools, and they suggested minor improvements, such as seeing more student work on the walls. West Contra Costa will be visiting Benito Juarez Elementary and Richmond Charter Academy at the end of April, beginning of May.

V. Closed Session

A. ANTICIPATED LITIGATION Significant exposure to litigation pursuant to Paragraph (2) or (3) of subdivision (d) of Section 54956.9: (3 Cases)

The Board reconvenes from closed session at 9:12pm and there are no reportable actions taken.

VI. 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 9:12 PM.

Respectfully Submitted,
G. Lopez Jr.

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Approval of 04/30/2024 Special Board Meeting Minutes

Section: II. Consent
Item: B. Approval of 04/30/2024 Special Board Meeting Minutes
Purpose: Approve Minutes
Submitted by:
Related Material:
Minutes for Special Meeting of the AMPS Board of Directors on April 30, 2024

APPROVED



Amethod Public Schools

Minutes

Special Meeting of the AMPS Board of Directors

Date and Time

Tuesday April 30, 2024 at 4:30 PM

Location

1450 Marina Way South, Richmond CA 94804

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Directors Present

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

Directors Absent

E. Gallegos

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 Tuesday Apr 30, 2024 at 4:35 PM.

B. Record Attendance

C. Announcements

No announcements were made.

D. Public Comments on Non-Agenda Items

One public comment:

Ben Adler, 8th grade science teacher from Downtown Charter Academy comments about the email sent from April 1st. He says that the email is a slap on the face for employees at Downtown Charter Academy. The adjusted 1% cost of living increase Amethod Public Schools is offering to teachers is not comparable to the 3% cost of living increase and

\$2,000 salary schedule increase at Oakland Unified School District. He says there are currently 120 job openings throughout Indeed, LinkedIn, and Amethod Public School's website without adequate salaries other than the Executive Assistant position. Mr. Adler asks for a 5% cost of living increase for Downtown Charter Academy or he will be contacting Ashley McBride, a reporter from Oaklandside to meet about union organizing efforts.

II. Business

A. Approval of Final Audit Report 2022-2023

Board Chair Gilbert says he was informed 2 hours ago that the auditors submitted a draft version of the audit report. He is not comfortable voting on the draft version and he will be reaching out to audit firms to discuss the audit in further detail. There will be no approval of the Financial Audit Report today.

III. Closed Session

A. Conference with Legal Counsel -- Anticipated Litigation (2 cases)

The Board reconvenes from closed session at 6:26pm. There are no reportable actions.

IV. 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 6:30 PM.

Respectfully Submitted,
G. Lopez Jr.

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Coversheet

Approval of Financial Audit Report 2022-2023

Section: III. Business
Item: A. Approval of Financial Audit Report 2022-2023
Purpose: Vote
Submitted by:
Related Material:
Amethod Public Schools 63023 Audit Final Issued Financial Statements 05092024.pdf



Amethod Public Schools

Charter Schools:

Oakland Charter Academy #0014

Oakland Charter High School #0883

Richmond Charter Academy #1441

Downtown Charter Academy #1661

Richmond Charter Elementary - Benito Juarez Elementary #1660

John Henry High School #1741

Financial Statements and
Supplementary Information

June 30, 2023

Amethod Public Schools

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June 30, 2023

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Independent Auditors' Report

To the Board of Directors of
Amethod Public Schools

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Amethod Public Schools (the Organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Change in Accounting Principle

As described in Note 2 to the financial statements, on July 1, 2022, the Organization changed its method of accounting for leases due to the adoption of Accounting Standards Codification (Topic 842), *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Organization, Schedule of Average Daily Attendance, Schedule of Instructional Time, Reconciliation of Charter School Unaudited Actuals Financial Report - Alternative Form with Audited Financial Statements, Combining Schedule of Financial Position, Combining Schedule of Activities, Combining Statement of Functional Expenses and Combining Schedule of Cash Flows is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 9, 2024 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Baker Tilly US, LLP

San Diego, California
May 9, 2024

Amethod Public Schools

Statement of Financial Position

June 30, 2023

Assets**Current Assets**

Cash	\$ 10,587,475
Accounts receivable	8,979,784
Prepaid expenses and other assets	<u>760,871</u>

Total current assets	20,328,130
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Right of Use Assets, Net

36,720,813

Property and Equipment, Net

13,258,974

Deposits120,000

Total assets	<u><u>\$ 70,427,917</u></u>
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Liabilities and Net Assets**Current Liabilities**

Accounts payable	\$ 877,443
Accrued expenses	1,819,619
Deferred revenue	1,491,933
Due to governments	3,806,696
Lease liability, current portion	3,860,820
Notes payable, current portion	<u>406,928</u>

Total current liabilities	<u>12,263,439</u>
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Long-Term Liabilities

Lease liability, net of current portion	37,987,871
Notes Payable, net of current portion	<u>7,128,077</u>

Total long-term liabilities	<u>45,115,948</u>
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Total liabilities	57,379,387
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Net Assets

Net assets without donor restrictions, undesignated	<u>13,048,530</u>
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Total net assets	<u>13,048,530</u>
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Total liabilities and net assets	<u><u>\$ 70,427,917</u></u>
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See notes to financial statements

Amethod Public Schools

Statement of Activities

Year Ended June 30, 2023

	Net Assets Without Donor Restrictions
Revenues	
Revenue limit sources:	
State aid	\$ 19,263,075
Education protection account	995,136
In-lieu of property taxes	5,312,139
Federal revenues	2,905,908
State revenues	11,894,166
Local revenues	<u>1,003,937</u>
Total revenues	<u>41,374,361</u>
Expenses	
Program services:	
Education	31,457,870
Support services:	
Management and general	<u>5,570,549</u>
Total expenses	<u>37,028,419</u>
Change in net assets	4,345,942
Net Assets, Beginning	<u>8,702,588</u>
Net Assets, Ending	<u><u>\$ 13,048,530</u></u>

See notes to financial statements

Amethod Public Schools

Statement of Functional Expenses

Year Ended June 30, 2023

	Program Services Education	Support Services Management and General	Total
Certificated salaries	\$ 8,287,613	\$ 1,009,203	\$ 9,296,816
Classified salaries	5,976,299	1,290,463	7,266,762
Employee benefits	2,691,114	433,358	3,124,472
Books and supplies	1,766,999	408,999	2,175,998
Travel and conferences	71,504	17,876	89,380
Dues and memberships	39,201	8,367	47,568
Operation and housekeeping services	836,125	376,252	1,212,377
Rental, leases, repairs and noncapitalized improvements	5,148,354	517,289	5,665,643
Professional/consulting services and operating expenditures	5,570,284	1,335,263	6,905,547
Communications	112,396	28,100	140,496
Depreciation	581,518	145,379	726,897
Interest expenses	376,463	-	376,463
Total expenses	\$ 31,457,870	\$ 5,570,549	\$ 37,028,419

See notes to financial statements

Amethod Public Schools**Statement of Cash Flows**

Year Ended June 30, 2023

Cash Flows From Operating Activities

Change in net assets	\$ 4,345,942
Adjustments to reconcile change in net assets to net cash flows provided by operating activities:	
Depreciation	726,897
(Increase) decrease in operating assets:	
Decrease in operating assets:	
Accounts receivable	(922,451)
Prepaid expenses and other assets	(90,993)
Right of use assets, net	5,127,878
Increase (decrease) in operating liabilities:	
Accounts payable	(1,359,305)
Accrued expenses	680,320
Due to governments	1,710,621
Deferred revenue	628,184
Deferred rent	(4,840,659)
Net cash flows provided by operating activities	<u>6,006,434</u>

Cash Flows From Financing Activities

Payment on notes payable	<u>(413,836)</u>
Net cash flows used in financing activities	<u>(413,836)</u>
Net increase in cash	5,592,598

Cash, Beginning	<u>4,994,877</u>
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Cash, Ending	<u><u>\$ 10,587,475</u></u>
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Supplemental Disclosure of Cash Flow Information

Cash paid for interest	<u><u>\$ 372,239</u></u>
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See notes to Financial Statements

Amethod Public Schools

Notes to Financial Statements

June 30, 2023

1. Organization and Mission

Amethod Public Schools (the Organization) is a nonprofit public benefit corporation. The Organization was incorporated on November 11, 2010, and was designed to promote the academic advancement of disenfranchised middle school and high school aged youth from East Oakland, California. Formerly known as Oakland Charter Academy, Inc., the Organization first opened in 1993.

The Organization currently operates six charter schools: Oakland Charter Academy (OCA), Oakland Charter High School (OCHS), Richmond Charter Academy (RCA), Downtown Charter Academy (DCA), Richmond Charter Elementary - Benito Juarez Elementary (Benito Juarez Elementary or BJE) and John Henry High School (JHHS).

Oakland Charter Academy was petitioned and approved through the Oakland Unified School District and serves grades 6 through 8. OCA commenced operations in 1993 and was granted a charter renewal that expires on June 30, 2026. OCA serves approximately 220 students in Grade 4 through 8 as of June 30, 2023.

Oakland Charter High School was petitioned and approved through the Oakland Unified School District and commenced operations in 2007 and was granted a charter renewal that expires on June 30, 2025. OCHS serves approximately 423 students in Grade 9 through 12 as of June 30, 2023.

Richmond Charter Academy was petitioned and approved through the West Contra Costa Unified School District and began operations in 2013. RCA serves grades 6 through 8 and was granted a renewal that expires on June 30, 2025. RCA serves approximately 328 students in Grade 4 through 8 as of June 30, 2023.

Downtown Charter Academy was petitioned and approved through the Oakland Unified School District and began operations in 2014. DCA serves grades 6 through 8 and was granted a charter that expires on June 30, 2027. DCA serves approximately 260 students in Grade 4 through 8 as of June 30, 2023.

Richmond Charter Elementary - Benito Juarez Elementary was petitioned and approved through the West Contra Costa Unified School District and began operations in 2014. BJE serves grades Kindergarten through grade 5 and was granted a charter that expires on June 30, 2027. BJE serves approximately 499 students in Transitional Kindergarten through Grade 6 as of June 30, 2023.

John Henry High School was petitioned and approved through the West Contra Costa Unified School District and began operations in 2015. The previous charter expired on June 30, 2021. In July of 2020, JHHS was granted a charter that expires on June 30, 2028, and became authorized by the State Board of Education. JHHS currently serves grades 9 through 12. JHHS serves approximately 349 students in Grade 9 through 12 as of June 30, 2023.

The Organization's home office is operated to provide support services to each of the charter schools.

The mission of the Organization is to provide a fundamental and rigorous college preparatory education to any student that chooses one of its schools.

It is the Organization's belief that successful life in modern society can be achieved through college education, especially for historically disenfranchised populations. All graduates of the Organization will have gone through a challenging academic and character development program that will ready graduates to enter and succeed in college, and provide options for future endeavors.

Amethod Public Schools

Notes to Financial Statements

June 30, 2023

2. Summary of Significant Accounting Policies

Financial Statement Presentation

In accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit entities (Topic 958), Presentation of Financial Statements of Not-for-Profit Entities*, the Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board has not designated any of these net assets for operating reserves and future program development.

Net Assets With Donor Restrictions - Net assets subject to donor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. As of June 30, 2023, the Organization did not have any net assets with donor restrictions.

Accounting Method - Basis of Accounting

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

Use of Estimates

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

Income Taxes

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

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

Functional Allocation of Expenses

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

Cash and Cash Equivalents

Cash is, from time to time, variously composed of cash on hand and cash in banks. The Organization considers all highly liquid investments with original maturities of three months or less at time of acquisition to be cash equivalents. As of June 30, 2023, there were no cash equivalents.

Amethod Public Schools

Notes to Financial Statements

June 30, 2023

Property and Equipment

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

Revenue Sources and Recognition

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

Contributions and Grants

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

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

Revenue from contributions and grant income is evaluated under ASU No. 2018-08 and is accounted for as nonreciprocal transactions. Unconditional contributions and grants received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence and nature of any donor restrictions. Support that is not restricted by the donor is reported as an increase in net assets without restrictions. All other donor restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is when a stipulated time restrictions ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions.

Deferred Revenue

Deferred revenue represents grant funds received, but not expended. These funds must be expended in accordance with the provisions of the contract to which they apply or refunded if not expended under the terms of the contract. As of June 30, 2023 the Organization had \$1,491,933 in deferred revenue which consisted of the following:

ESSA - Title I, Part A—Improving Basic Programs Operated by Local Education Agencies	\$ 432,979
A-G Completion Grant	257,095
Elementary and Secondary School Emergency Relief (ESSER) III	173,788
Educator Effectiveness Block Grant	154,535
Kitchen Infrastructure & Training Funds	121,017
Expanded Learning Opportunities (ELO) Grant ESSER III	99,337
Elementary and Secondary School Relief II (ESSER II) Fund	66,444
Universal Pre-kinder (UPK) Planning & Implementation Grant	64,340
In-Person Instruction (IPI) Grant	50,585
Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	28,361
ESSA: Title III, English Learner Student Program	12,566
Other	11,179
Child Nutrition: Food Service Staff Training Funds	10,522
Expanded Learning Opportunities (ELO) Grant GEER II	6,509
ARP - Homeless Children & Youth II (ARP-HCY II)	2,676
	<hr/>
Total deferred revenue	<u>\$ 1,491,933</u>

Amethod Public Schools

Notes to Financial Statements

June 30, 2023

Accounts Receivable

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

Leases

Effective July 1, 2022, the Organization adopted FASB Accounting Standards Update No. 2016-02, *Leases (Topic 842)*, and all related amendments using the modified retrospective approach. The Organization's 2022 financial statements continue to be accounted for under the FASB's Topic 840 and have not been adjusted.

Topic 842 requires lessees to recognize the assets and liabilities that arise from leases on the balance sheet. At lease inception, leases are classified as either finance leases or operating leases with the associated right-of-use asset and lease liability measured at the net present value of future lease payments. Operating leases are expensed on a straight-line basis as lease expense over the noncancelable lease term. Expenses for finance leases are comprised of the amortization of the right-of-use asset and interest expense recognized based on the effective interest method. At the date of adoption, the Organization recorded operating lease right-of-use assets and lease liabilities of \$40,544,784 and \$45,385,443, respectively.

The new standard provides for several optional practical expedients. Upon transition to Topic 842, the organization elected:

- The package of practical expedients permitted under the transition guidance which does not require the Organization to reassess prior conclusions regarding whether contracts are or contain a lease, lease classification and initial direct lease costs.
- The practical expedient to use hindsight in determining the lease term (that is, when considering options to extend or terminate the lease or to purchase the underlying asset) and in assessing impairment of the Organization's right-of-use assets.

The new standard also provides for several accounting policy elections, as follows:

- The Organization has elected the policy not to separate lease and nonlease components for all asset classes.
- When the rate implicit in the lease is not determinable, rather than use the Organization's incremental borrowing rate, the Organization elected to use a risk-free discount rate for the initial and subsequent measurement of lease liabilities for all asset classes.
- The Organization elected not to apply the recognition requirements to all leases with an original term of 12 months or less, for which the organization is not likely to exercise a renewal option or purchase the asset at the end of the lease; rather, short term leases will continue to be recorded on a straight-line basis over the lease term.

Additional required disclosures for Topic 842 are contained in Note 9.

Amethod Public Schools

Notes to Financial Statements

June 30, 2023

3. Cash

Cash at June 30, 2023, consisted of the following:

Cash in banks	\$ 10,587,475
Total cash	<u>\$ 10,587,475</u>

Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). The Organization maintains its cash in bank deposit accounts that at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts.

4. Liquidity and Availability of Financial Assets

The Organization manages its cash available to meet general expenditures following three guiding principles:

- Operating with a prudent range of financial soundness and stability,
- Maintaining adequate liquid assets
- The Organization does not have a line of credit available to assist with liquidity management.

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

Cash	\$ 10,587,475
Accounts receivable	<u>8,979,784</u>
Total financial assets available within one year	<u>\$ 19,567,259</u>

5. Accounts Receivable

Accounts receivable at June 30, 2023, consisted of the following:

Revenue limit sources:	
State aid	\$ 3,460,432
In-lieu of property taxes	514,643
Federal revenues	1,536,624
State revenues	2,408,863
Local revenues	<u>1,059,222</u>
Total accounts receivable	<u>\$ 8,979,784</u>

Amethod Public Schools

Notes to Financial Statements

June 30, 2023

6. Property and Equipment, Net

Property and equipment, net, at June 30, 2023, consisted of the following:

Leasehold improvements	\$ 11,692,294
Land improvements	6,351,846
Equipment	489,772
Buildings	1,961,079
Less accumulated depreciation	<u>(7,236,017)</u>
Total property and equipment, net	<u>\$ 13,258,974</u>

During the fiscal year ended June 30, 2023, a total of \$ 726,897 was charged to depreciation expense.

7. Notes Payable**Umpqua Bank Promissory Note**

In April 2022, the Organization entered into loan agreements with Umpqua bank in the principal amount of \$8,000,000 with interest at 4.79% per annum. The loans mature in April 2027, along with any accrued unpaid interest. Unpaid balance at June 30, 2023, was \$7,535,005.

Future minimum payments on the notes payable are as follows:

Years ending June 30:	
2024	\$ 406,928
2025	413,718
2026	433,976
2027	<u>6,280,383</u>
Total	<u>\$ 7,535,005</u>

Changes in obligations under notes payable for the fiscal year ended June 30, 2023, are as follows:

	<u>Balance June 30, 2022</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance June 30, 2023</u>	<u>Due in One Year</u>
Capital lease payable	\$ 54,120	\$ -	\$ (41,597)	\$ 12,523	\$ 12,523
Umpqua Bank Promissory Note	<u>7,894,721</u>	<u>-</u>	<u>(372,239)</u>	<u>7,522,482</u>	<u>394,405</u>
Total	<u>\$ 7,948,841</u>	<u>\$ -</u>	<u>\$ (413,836)</u>	<u>\$ 7,535,005</u>	<u>\$ 406,928</u>

8. Employee Retirement Plan

The Organization established a defined contribution plan called Amethod Public Schools 401(k) Retirement Plan (Plan) under the provisions of the Employee Retirement Security Act of 1974 (ERISA). The Organization is a sponsor of the Plan.

Amethod Public Schools

Notes to Financial Statements

June 30, 2023

Participation in the Plan is open to all employees who have reached age 21 and completed two months of service, as defined by the Plan. The Organization may make a discretionary matching contribution equal to 100% of the participant's elective deferrals up to 3.0% of the participant's salary. The Organization's contribution to the Plan for the fiscal year ending June 30, 2023, was 125,676.

9. Leases

Leases during the year ended June 30, 2023, consist of facilities and equipment in which the Organization operates, located at Oakland, California. There are no leases with variable payments, terms with residual value guarantees, or restrictions.

Right-of-use assets represent the Organization's right to use an underlying asset for the lease term, while lease liabilities represent the Organization's obligation to make lease payments arising from the lease. Right-of-use assets and lease liabilities are recognized at the commencement date of a lease based on the net present value of lease payments over the lease term.

The Organization's leases do not include options to renew.

In determining the discount rate used to measure the right-of-use assets and lease liabilities, the Organization uses a risk-free rate based on U.S. Treasury notes for similar terms.

Right-of-use assets are assessed for impairment in accordance with the Organization's long-lived asset policy. The Organization reassesses lease classification and remeasures right-of-use assets and lease liabilities when a lease is modified and that modification is not accounted for as a separate new lease or upon certain other events that require reassessment in accordance with Topic 842.

The Organization made significant assumptions and judgments in applying the requirements of Topic 842. In particular, the Organization:

- Evaluated whether a contract contains a lease, by considering factors such as whether the Organization obtained substantially all rights to control an identifiable underlying asset and whether the lessor has substantive substitution rights.
- Determined whether contracts contain embedded leases.
- Evaluated leases with similar commencement dates, lengths of term, renewal options or other contract terms, which therefore meet the definition of a portfolio of leases, whether to apply the portfolio approach to such leases.

The Organization does not have any material leasing transactions with related parties.

The following table summarizes the lease right-of-use assets and lease liabilities as of June, 30, 2023:

Right-of-use assets:	
Operating leases	<u>\$ 36,720,813</u>
Total right-of-use assets	<u><u>\$ 36,720,813</u></u>
Lease liabilities:	
Current operating lease liabilities	\$ 3,860,820
Long-term operating lease liabilities	<u>37,987,871</u>
Total lease liabilities	<u><u>\$ 41,848,691</u></u>

Amethod Public Schools

Notes to Financial Statements

June 30, 2023

Below is a summary of expenses incurred pertaining to leases during the year ended June 30, 2023:

Operating lease expense	<u>\$ 5,282,230</u>
Weighted average remaining lease term (in years):	
Operating leases	10.61
Weighted average discount rate:	
Operating leases	3.41 %

The table below summarizes the Organization's scheduled future minimum lease payments for years ending after June 30, 2023:

Year ending June 30:	
2024	\$ 5,208,336
2025	5,358,095
2026	4,624,737
2027	3,895,719
2028	3,929,987
Thereafter	<u>27,421,322</u>
Total lease payments	50,438,196
Less present value discount	<u>(8,589,505)</u>
Total lease liabilities	41,848,691
Less current portion	<u>(3,860,820)</u>
Long-term lease liabilities	<u>\$ 37,987,871</u>

The following table includes supplemental cash flow and noncash information related to the leases for the year ended June 30, 2023:

Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating leases	<u>\$ 4,994,882</u>
Right-of-use assets obtained in exchange for lease liabilities:	
Operating leases	<u>\$ 40,544,784</u>

10. Accrued Expenses

Accrued expenses as of June 30, 2023, consisted of the following:

Accrued payroll expenses	\$ 1,214,029
Other accrued expenses	600,376
District oversight fee	<u>5,214</u>
Total accrued expenses	<u>\$ 1,819,619</u>

Amethod Public Schools

Notes to Financial Statements
June 30, 2023

11. Commitments and Contingencies

State Allowances, Awards and Grants

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

12. Subsequent Events

The Organization's management has evaluated events or transactions that may occur for potential recognition or disclosure in the financial statements from the balance sheet date through May 9, 2024, which is the date the financial statements were available to be issued. Management believes there are no events which require adjustments to, or disclosures in, the accompanying financial statements.

Amethod Public Schools

Organization
June 30, 2023

Amethod Public Schools (the Organization) consists of the following six charter schools:

Oakland Charter Academy #0014 was petitioned and approved through the Oakland Unified School District and serves grades 6 through 8. OCA commenced operations in 1993 and was granted a charter renewal that expires on June 30, 2026.

Oakland Charter High School #0883 was petitioned and approved through the Oakland Unified School District and commenced operations in 2007 and was granted a charter renewal that expires on June 30, 2025.

Richmond Charter Academy #1441 was petitioned and approved through the West Contra Costa Unified School District and began operations in 2013. RCA serves grades 6 through 8 and was granted a renewal that expires on June 30, 2025.

Downtown Charter Academy # 1661 was petitioned and approved through the Oakland Unified School District and began operations in 2014. DCA serves grades 6 through 8 and was granted a charter that expires on June 30, 2027.

Richmond Charter Elementary - Benito Juarez Elementary #1660 was petitioned and approved through the West Contra Costa Unified School District and began operations in 2014. BJE serves grades Kindergarten through grade 5 and was granted a charter that expires on June 30, 2027.

John Henry High School #1741 was petitioned and approved through the West Contra Costa Unified School District and began operations in 2015. The previous charter expired on June 30, 2021. In July of 2020, JHHS was granted a charter that expires on June 30, 2028, and became authorized by the State Board of Education. JHHS currently serves grades 9 through 12.

The Organization's Board for the fiscal year ended June 30, 2023, consisted of the following:

Name	Office	Term	Term Expiration
Edgar Quiroz	Treasurer	4	January 2027
Gilbert Lopez, Jr.	Board Chair	4	January 2024
Nick Driver	Board Vice Chair	1	November 2023
Elisa Gallegos	Secretary	3	October 2026
Andres Emmanuelli	Member	4	February 2027

Administration

Name	Position
Sylvia Flores	Interim CEO
Maria Arechiga	Senior Director of Operations and Compliance

Amethod Public Schools

Schedule of Average Daily Attendance

Year Ended June 30, 2023

Oakland Charter Academy

	<u>Second Period Report</u>	<u>Annual Report</u>
Grades 4 - 6	73.96	73.89
Grades 7 - 8	<u>116.60</u>	<u>116.04</u>
Total	<u><u>190.56</u></u>	<u><u>189.93</u></u>

The Organization is 100% classroom-based and does not generate any ADA through an Independent Study program.

Oakland Charter High School

	<u>Second Period Report</u>	<u>Annual Report</u>
Grades 9 - 12	<u>394.48</u>	<u>392.44</u>
Total	<u><u>394.48</u></u>	<u><u>392.44</u></u>

The Organization is 100% classroom-based and does not generate any ADA through an Independent Study program.

Richmond Charter Academy

	<u>Second Period Report</u>	<u>Annual Report</u>
Grades 4 - 6	105.40	104.89
Grades 7 - 8	<u>192.57</u>	<u>190.94</u>
Total	<u><u>297.97</u></u>	<u><u>295.83</u></u>

The Organization is 100% classroom-based and does not generate any ADA through an Independent Study program.

Amethod Public Schools

Schedule of Average Daily Attendance

Year Ended June 30, 2023

Downtown Charter Academy

	<u>Second Period Report</u>	<u>Annual Report</u>
Grades 4 - 6	90.85	91.13
Grades 7 - 8	161.02	160.94
Total	251.87	252.07

The Organization is 100% classroom-based and does not generate any ADA through an Independent Study program.

Benito Juarez Elementary

	<u>Second Period Report</u>	<u>Annual Report</u>
TK/K - 3	287.51	287.12
Grades 4 - 6	148.11	148.11
Total	435.62	435.23

The Organization is 100% classroom-based and does not generate any ADA through an Independent Study program.

John Henry High School

	<u>Second Period Report</u>	<u>Annual Report</u>
Grades 9 - 12	334.26	334.36
Total	334.26	334.36

The Organization is 100% classroom-based and does not generate any ADA through an Independent Study program.

Amethod Public Schools

Schedule of Instructional Time

Fiscal Year Ended June 30, 2023

Oakland Charter Academy

Grade Level	Minutes Requirements	2022-2023 Actual Minutes	Number of Days Traditional Calendar	Status
Grade 6	54,000	65,440	180	In compliance
Grade 7	54,000	66,870	180	In compliance
Grade 8	54,000	66,870	180	In compliance

Oakland Charter High School

Grade Level	Minutes Requirements	2022-2023 Actual Minutes	Number of Days Traditional Calendar	Status
Grade 9	64,800	65,575	180	In compliance
Grade 10	64,800	65,575	180	In compliance
Grade 11	64,800	65,575	180	In compliance
Grade 12	64,800	65,575	180	In compliance

Richmond Charter Academy

Grade Level	Minutes Requirements	2022-2023 Actual Minutes	Number of Days Traditional Calendar	Status
Grade 6	54,000	66,105	180	In compliance
Grade 7	54,000	66,105	180	In compliance
Grade 8	54,000	66,105	180	In compliance

Amethod Public Schools

Schedule of Instructional Time

Fiscal Year Ended June 30, 2023

Downtown Charter Academy

Grade Level	Minutes Requirements	2022-2023 Actual Minutes	Number of Days Traditional Calendar	Status
Grade 6	54,000	61,864	180	In compliance
Grade 7	54,000	61,864	180	In compliance
Grade 8	54,000	61,864	180	In compliance

Benito Juarez Elementary

Grade Level	Minutes Requirements	2022-2023 Actual Minutes	Number of Days Traditional Calendar	Status
Kindergarten	36,000	59,400	180	In compliance
Grade 1	50,400	59,400	180	In compliance
Grade 2	50,400	59,400	180	In compliance
Grade 3	50,400	67,500	180	In compliance
Grade 4	54,000	67,500	180	In compliance
Grade 5	54,000	67,500	180	In compliance

John Henry High School

Grade Level	Minutes Requirements	2022-2023 Actual Minutes	Number of Days Traditional Calendar	Status
Grade 9	64,800	67,930	180	In compliance
Grade 10	64,800	67,930	180	In compliance
Grade 11	64,800	67,930	180	In compliance
Grade 12	64,800	67,930	180	In compliance

Amethod Public Schools

Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2023

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education			
Passed through California Department of Education			
NCLB: Title I, Part A, Basic Grants	84.010	14329	
Low-Income and Neglected			
Oakland Charter Academy			\$ 61,846
Oakland Charter High School			22,115
Richmond Charter Academy			19,303
Downtown Charter Academy			63,353
Benito Juarez Elementary			87,945
John Henry High School			27,872
			<u>282,434</u>
ESEA(ESSA): Title II, Part A, Supporting Effective			
Instruction Local Grants	84.367	14341	
Oakland Charter Academy			3,593
Oakland Charter High School			9,411
Richmond Charter Academy			7,481
Downtown Charter Academy			9,100
Benito Juarez Elementary			7,710
John Henry High School			11,674
			<u>48,969</u>
COVID-19 - Elementary and Secondary School Emergency Relief II			
(ESSER II) Fund	84.425	15547	
Oakland Charter Academy			17,853
Oakland Charter High School			12,287
Richmond Charter Academy			50,782
Downtown Charter Academy			74,098
Benito Juarez Elementary			58,420
John Henry High School			722
			<u>214,162</u>
COVID-19 - Elementary and Secondary School Emergency Relief III			
(ESSER III) Fund	84.425	15559	
Oakland Charter Academy			431,856
Oakland Charter High School			212,460
Richmond Charter Academy			144,922
Downtown Charter Academy			232,701
Benito Juarez Elementary			188,574
John Henry High School			243,026
			<u>1,453,539</u>
COVID-19 - Elementary and Secondary School Emergency Relief III			
(ESSER III) Fund: Learning Loss	84.425U	10155	
Downtown Charter Academy			16,022
Benito Juarez Elementary			47,800
			<u>63,822</u>
COVID-19 - Expanded Learning Opportunities (ELO) Grant			
ESSER II State Reserve	84.425D	15618	
Richmond Charter Academy			25,381
Downtown Charter Academy			6,280
Benito Juarez Elementary			32,206
John Henry High School			27,424
			<u>91,291</u>

Amethod Public SchoolsSchedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2023

COVID-19 - Expanded Learning Opportunities (ELO) Grant GEER II	84.425C	15619	
Oakland Charter High School			\$ 1,892
Richmond Charter Academy			3,822
Benito Juarez Elementary			10,650
John Henry High School			2,242
			<u>18,606</u>
COVID-19 - Expanded Learning Opportunities (ELO) Grant: ESSER III			
State Reserve, Emergency Needs	84.425U	15620	
Oakland Charter High School			23,750
Richmond Charter Academy			187
Downtown Charter Academy			24,000
			<u>47,937</u>
Special Ed: IDEA Cluster			
Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	84.027	13379	
Oakland Charter Academy			36,115
Oakland Charter High School			66,504
Richmond Charter Academy			40,519
Downtown Charter Academy			39,785
Benito Juarez Elementary			71,055
John Henry High School			49,914
			<u>303,892</u>
Total Special Ed: IDEA Cluster			<u>303,892</u>
Total U.S. Department of Education			<u>2,524,652</u>
U.S. Department of Agriculture			
Child Nutrition Cluster			
National School Lunch Program	10.555	13755	
Oakland Charter Academy			36,650
Oakland Charter High School			98,669
Richmond Charter Academy			50,784
Downtown Charter Academy			29,720
Benito Juarez Elementary			111,667
John Henry High School			53,766
			<u>381,256</u>
Total Child Nutrition Cluster			<u>381,256</u>
Total U.S. Department of Agriculture			<u>381,256</u>
Total expenditures of federal awards			<u>\$ 2,905,908</u>

Amethod Public Schools

Schedule of Expenditures of Federal Awards Fiscal Year Ended June 30, 2023

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Amethod Public Schools under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Amethod Public Schools, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Amethod Public Schools.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Indirect Cost Rate

Amethod Public Schools elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Amethod Public Schools

Reconciliation of Charter School Unaudited Actuals Financial Report—

Alternative Form With Audited Financial Statements

Fiscal Year Ended June 30, 2023

Oakland Charter Academy**June 30, 2023, Charter School Unaudited Actuals Financial Report—****Alternative Form, Ending Fund Balance**

\$ 4,469,361

Adjustments and reclassifications:

Increasing (decreasing) the fund balance:

Cash	(557,196)
Accounts receivable	509,194
Prepaid expenses and other assets	20,042
Property and equipment, net	(24,129)
Right of use assets, net	1,753,144
Accounts payable	112,029
Accrued expenses	(164,382)
Deferred revenue	51,610
Due to governments	(66,564)
Notes payable	-
Lease liability	(1,832,377)

Net adjustments and reclassifications

(198,629)

June 30, 2023, audited financial statement net assets

\$ 4,270,732

Oakland Charter High School**June 30, 2023, Charter School Unaudited Actuals Financial Report—****Alternative Form, Ending Fund Balance**

\$ 9,202,132

Adjustments and reclassifications:

Increasing (decreasing) the fund balance:

Cash	1,134,104
Accounts receivable	221,488
Prepaid expenses and other assets	53,147
Right of use assets, net	1,435,226
Property and equipment, net	(130,109)
Accounts payable	188,991
Accrued expenses	(265,652)
Deferred revenue	(64,313)
Due to governments	(1,093,882)
Notes payable	(3,274)
Lease liability	(1,505,730)

Net adjustments and reclassifications

(30,004)

June 30, 2023, audited financial statement net assets

\$ 9,172,128

Amethod Public Schools

Reconciliation of Charter School Unaudited Actuals Financial Report—

Alternative Form With Audited Financial Statements

Fiscal Year Ended June 30, 2023

Richmond Charter Academy**June 30, 2023, Charter School Unaudited Actuals Financial Report—****Alternative Form, Ending Fund Balance**

\$ 1,010,499

Adjustments and reclassifications:

Increasing (decreasing) the fund balance:

Cash	5,962,459
Accounts receivable	595,106
Prepaid expenses and other assets	48,126
Right of use assets, net	9,711,351
Property and equipment, net	(86,265)
Deposits	25,000
Accounts payable	226,099
Accrued expenses	(196,736)
Deferred revenue	(230,366)
Due to government	(90,150)
Due to related parties	(7,500,000)
Notes payable	1,702,396
Lease liability	(10,677,853)

Net adjustments and reclassifications

(510,833)

June 30, 2023, audited financial statement net assets

\$ 499,666

Downtown Charter Academy**June 30, 2023, Charter School Unaudited Actuals Financial Report—****Alternative Form, Ending Fund Balance**

\$ 4,667,223

Adjustments and reclassifications:

Increasing (decreasing) the fund balance:

Cash	(337,289)
Accounts receivable	60,069
Prepaid expenses and other assets	(11,766)
Right of use assets, net	1,582,850
Property and equipment, net	(11,637)
Deposits	45,000
Accounts payable	319,698
Accrued expenses	(321,907)
Deferred revenue	(117,202)
Due to government	(124,379)
Lease liability	(1,605,919)

Net adjustments and reclassifications

(522,482)

June 30, 2023, audited financial statement net assets

\$ 4,144,741

Amethod Public Schools

Reconciliation of Charter School Unaudited Actuals Financial Report—

Alternative Form With Audited Financial Statements

Fiscal Year Ended June 30, 2023

Benito Juarez Elementary**June 30, 2023, Charter School Unaudited Actuals Financial Report—****Alternative Form, Ending Fund Balance**

\$ 4,052,178

Adjustments and reclassifications:

Increasing (decreasing) the fund balance:

Cash	(1,560,364)
Accounts receivable	955,441
Related party receivable	(22,533)
Prepaid expenses and other assets	(88,079)
Right of use assets, net	10,322,367
Property and equipment, net	(172,228)
Accounts payable	588,751
Accrued expenses	(200,497)
Deferred revenue	(149,195)
Due to government	(119,753)
Lease liability	(12,400,380)
Notes payable	2,490,861

Net adjustments and reclassifications

(355,609)

June 30, 2023, audited financial statement net assets

\$ 3,696,569

John Henry High School**June 30, 2023, Charter School Unaudited Actuals Financial Report—****Alternative Form, Ending Fund Balance**

\$ 1,728,326

Adjustments and reclassifications:

Increasing (decreasing) the fund balance:

Cash	(738,145)
Accounts receivable	486,761
Related party receivable	(17,512)
Prepaid expenses and other assets	40,805
Right of use assets, net	8,725,553
Property and equipment, net	(61,920)
Deposits	50,000
Accounts payable	1,467,414
Accrued expenses	(302,379)
Deferred revenue	(164,021)
Due to government	(1,344,816)
Lease liability	(10,445,150)
Notes payable	1,579,117

Net adjustments and reclassifications

(724,293)

June 30, 2023, audited financial statement net assets

\$ 1,004,033

Amethod Public SchoolsCombining Schedule of Financial Position
June 30, 2023

	Oakland Charter Academy	Oakland Charter High School	Richmond Charter Academy	Downtown Charter Academy	Benito Juarez Elementary	John Henry High School	Home Office	Eliminations	Total
Assets									
Current Assets									
Cash	\$ 3,513,114	\$ 9,269,837	\$ 934,695	\$ 4,231,330	\$ 2,282,795	\$ 2,568,885	\$ (12,213,181)	\$ -	\$ 10,587,475
Accounts receivable	1,637,576	1,723,877	1,540,256	644,880	2,058,203	1,375,017	(25)	-	8,979,784
Related party receivable	-	-	-	-	-	-	7,500,000	(7,500,000)	-
Prepaid expenses and other assets	65,403	62,854	145,835	46,463	112,241	128,069	200,006	-	760,871
Total current assets	5,216,093	11,056,568	2,620,786	4,922,673	4,453,239	4,071,971	(4,513,200)	(7,500,000)	20,328,130
Right of Use Assets, Net	1,753,144	1,435,226	9,711,351	1,582,850	10,322,367	8,725,553	3,190,322	-	36,720,813
Property and Equipment, Net	8,265	240,585	7,555,319	23,175	2,019,682	549,169	2,862,779	-	13,258,974
Deposits	-	-	25,000	45,000	-	50,000	-	-	120,000
Total assets	<u>\$ 6,977,502</u>	<u>\$ 12,732,379</u>	<u>\$ 19,912,456</u>	<u>\$ 6,573,698</u>	<u>\$ 16,795,288</u>	<u>\$ 13,396,693</u>	<u>\$ 1,539,901</u>	<u>\$ (7,500,000)</u>	<u>\$ 70,427,917</u>
Liabilities and Net Assets									
Current Liabilities									
Accounts payable	\$ 133,032	\$ 221,718	\$ 84,298	\$ 165,785	\$ 132,581	\$ 132,619	\$ 7,410	\$ -	\$ 877,443
Accrued expenses	164,382	265,652	196,736	321,907	200,497	302,379	368,066	-	1,819,619
Deferred revenue	135,569	469,993	271,783	205,059	245,508	164,021	-	-	1,491,933
Due to governments	441,410	1,093,884	682,120	124,713	119,753	1,344,816	-	-	3,806,696
Due to related parties	-	-	7,500,000	-	-	-	-	(7,500,000)	-
Lease liability, current portion	310,246	730,085	594,402	494,353	690,225	579,972	461,537	-	3,860,820
Notes payable, current portion	-	3,274	-	5,574	-	3,675	394,405	-	406,928
Total current liabilities	1,184,639	2,784,606	9,329,339	1,317,391	1,388,564	2,527,482	1,231,418	(7,500,000)	12,263,439
Long-Term Liabilities									
Lease liability, net of current portion	1,522,131	775,645	10,083,451	1,111,566	11,710,155	9,865,178	2,919,745	-	37,987,871
Notes Payable, net of current portion	-	-	-	-	-	-	7,128,077	-	7,128,077
Total long-term liabilities	1,522,131	775,645	10,083,451	1,111,566	11,710,155	9,865,178	10,047,822	-	45,115,948
Total liabilities	2,706,770	3,560,251	19,412,790	2,428,957	13,098,719	12,392,660	11,279,240	(7,500,000)	57,379,387
Net Assets (Deficit):									
Net assets without donor restrictions									
Undesignated	4,270,732	9,172,128	499,666	4,144,741	3,696,569	1,004,033	(9,739,339)	-	13,048,530
Total net assets (deficit)	4,270,732	9,172,128	499,666	4,144,741	3,696,569	1,004,033	(9,739,339)	-	13,048,530
Total liabilities and net assets	<u>\$ 6,977,502</u>	<u>\$ 12,732,379</u>	<u>\$ 19,912,456</u>	<u>\$ 6,573,698</u>	<u>\$ 16,795,288</u>	<u>\$ 13,396,693</u>	<u>\$ 1,539,901</u>	<u>\$ (7,500,000)</u>	<u>\$ 70,427,917</u>

Amethod Public Schools

Combining Schedule of Activities
Fiscal Year Ended June 30, 2023

	Oakland Academy Net Assets Without Donor Restrictions	Oakland Charter High School Net Assets Without Donor Restrictions	Richmond Charter Academy Net Assets Without Donor Restrictions	Downtown Charter Academy Net Assets Without Donor Restrictions	Benito Juarez Elementary Net Assets Without Donor Restrictions	John Henry High School Net Assets Without Donor Restrictions	Home Office School Net Assets Without Donor Restrictions	Elimination	Total
Revenues									
Revenue limit sources:									
State aid	\$ 1,681,527	\$ 4,127,057	\$ 2,238,471	\$ 2,258,464	\$ 4,224,776	\$ 4,732,780	\$ -	\$ -	\$ 19,263,075
Education protection account	158,071	384,370	248,345	50,374	87,124	66,852	-	-	995,136
In-lieu of property taxes	640,409	1,325,717	1,015,273	846,452	1,484,288	-	-	-	5,312,139
Federal revenues	587,912	447,089	343,182	495,060	616,104	416,561	-	-	2,905,908
State revenues	1,415,720	2,164,815	1,732,891	1,744,178	2,893,771	1,942,791	-	-	11,894,166
Local revenues	111,399	65,924	96,172	88,447	146,827	106,332	4,262,825	(3,873,989)	1,003,937
Total revenues	4,595,038	8,514,972	5,674,334	5,482,975	9,452,890	7,265,316	4,262,825	(3,873,989)	41,374,361
Expenses									
Program services:									
Education	3,494,146	6,675,105	4,744,955	4,572,933	7,238,178	5,591,196	3,015,346	-	35,331,859
Support services:									
Management and general	798,789	761,324	625,628	615,358	443,010	682,208	1,644,232	(3,873,989)	1,696,560
Total expenses	4,292,935	7,436,429	5,370,583	5,188,291	7,681,188	6,273,404	4,659,578	(3,873,989)	37,028,419
Change in net assets	302,103	1,078,543	303,751	294,684	1,771,702	991,912	(396,753)	-	4,345,942
Net Assets (Deficit), Beginning	3,968,629	8,093,585	195,915	3,850,057	1,924,867	12,121	(9,342,586)	-	8,702,588
Net Assets (Deficit), Ending	<u>\$ 4,270,732</u>	<u>\$ 9,172,128</u>	<u>\$ 499,666</u>	<u>\$ 4,144,741</u>	<u>\$ 3,696,569</u>	<u>\$ 1,004,033</u>	<u>\$ (9,739,339)</u>	<u>\$ -</u>	<u>\$ 13,048,530</u>

Amethod Public Schools

Combining Statement of Functional Expenses
Fiscal Year Ended June 30, 2023

	Oakland Charter Academy	Oakland Charter High School	Richmond Charter Academy	Downtown Charter Academy	Benito Juarez Elementary	John Henry High School	Home Office	Eliminations	Total
Program Services									
Education:									
Certificated salaries	\$ 801,047	\$ 1,573,730	\$ 1,075,573	\$ 1,373,859	\$ 1,751,765	\$ 1,554,788	\$ 156,851	\$ -	\$ 8,287,613
Classified salaries	653,924	1,209,341	744,262	772,287	929,776	672,224	994,485	-	5,976,299
Employee benefits	278,439	498,872	318,042	445,626	449,083	373,875	327,177	-	2,691,114
Books and supplies	231,128	436,774	296,053	183,402	363,839	201,537	54,266	-	1,766,999
Travel and conferences	20,775	3,993	7,172	2,416	2,571	3,245	31,332	-	71,504
Dues and memberships	3,601	6,201	4,849	4,069	6,689	5,290	8,502	-	39,201
Operation and housekeeping services	71,852	189,876	116,144	80,013	192,992	136,139	49,109	-	836,125
Rental, leases, repairs and non-capitalized improvements	405,932	670,353	1,023,367	528,369	1,089,282	893,138	537,913	-	5,148,354
Professional/consulting services and operating expenditures	996,027	1,966,556	1,085,062	1,152,117	2,290,404	1,675,182	278,925	(3,873,989)	5,570,284
Communications	12,117	15,323	5,419	21,467	23,995	26,240	7,835	-	112,396
Depreciation	19,304	104,086	69,012	9,308	137,782	49,538	192,488	-	581,518
Interest expenses	-	-	-	-	-	-	376,463	-	376,463
Total program services	3,494,146	6,675,105	4,744,955	4,572,933	7,238,178	5,591,196	3,015,346	(3,873,989)	31,457,870
Student Support Services									
Management and General									
Certificated salaries	\$ 126,531	\$ 124,805	\$ 156,333	\$ 198,910	\$ 191,185	\$ 140,633	\$ 70,806	\$ -	\$ 1,009,203
Classified salaries	84,422	150,075	90,272	44,209	50,515	88,603	782,367	-	1,290,463
Employee benefits	44,591	80,042	51,350	70,346	70,426	58,082	58,521	-	433,358
Books and supplies	45,249	79,612	73,788	29,116	64,158	48,578	68,498	-	408,999
Travel and conferences	5,194	998	1,793	604	643	811	7,833	-	17,876
Dues and memberships	254,007	13,914	(9,028)	95	(253,373)	42,434	(39,682)	-	8,367
Operation and housekeeping services	79,353	66,929	43,786	28,285	63,716	51,602	42,581	-	376,252
Rental, leases, repairs and non-capitalized improvements	40,787	67,355	102,824	53,089	109,447	89,739	54,048	-	517,289
Professional/consulting services and operating expenditures	110,800	147,741	95,902	183,010	105,849	142,782	549,179	-	1,335,263
Communications	3,029	3,831	1,355	5,367	5,999	6,560	1,959	-	28,100
Depreciation	4,826	26,022	17,253	2,327	34,445	12,384	48,122	-	145,379
Total student support services	798,789	761,324	625,628	615,358	443,010	682,208	1,644,232	-	5,570,549
Total expenses	\$ 4,292,935	\$ 7,436,429	\$ 5,370,583	\$ 5,188,291	\$ 7,681,188	\$ 6,273,404	\$ 4,659,578	\$ (3,873,989)	\$ 37,028,419

Amethod Public Schools

Combining Schedule of Cash Flows
Fiscal Year Ended June 30, 2023

	Oakland Charter Academy	Oakland Charter High School	Richmond Charter Academy	Downtown Charter Academy	Benito Juarez Elementary	John Henry High School	Home Office	Total
Cash Flows From Operating Activities								
Change in net assets	\$ 302,103	\$ 1,078,543	\$ 303,751	\$ 294,684	\$ 1,771,702	\$ 991,912	\$ (396,753)	\$ 4,345,942
Adjustments to reconcile change in net assets to net cash flows provided by operating activities								
Depreciation	24,130	130,108	86,265	11,635	172,227	61,922	240,610	726,897
Adjustments to change in net assets								
(Increase) decrease in operating assets:								
Accounts receivable	(441,937)	(304,966)	(649,358)	876,051	(448,805)	46,564	-	(922,451)
Related party receivable	-	2,000,000	6,500,000	-	(1,000,000)	-	(7,500,000)	-
Prepaid expenses and other assets	(32,422)	84,723	(6,167)	(906)	13,191	(32,416)	(116,996)	(90,993)
Right of use assets, net	79,232	70,504	966,502	23,070	2,078,014	1,719,596	190,960	5,127,878
Increase (decrease) in operating liabilities:								
Accounts payable	(148,886)	(319,886)	(151,744)	(69,617)	(399,530)	(214,580)	(55,062)	(1,359,305)
Accrued expenses	38,820	41,548	64,844	131,518	36,604	130,214	236,772	680,320
Due to governments	433,663	850,376	508,974	124,099	119,139	(325,630)	-	1,710,621
Deferred revenue	(274)	137,155	230,365	22,704	149,810	88,424	-	628,184
Deferred rent	(67,879)	(72,843)	(850,417)	(2,400)	(2,026,068)	(1,669,378)	(151,674)	(4,840,659)
Net cash flows provided by operating activities	<u>186,550</u>	<u>3,695,262</u>	<u>7,003,015</u>	<u>1,410,838</u>	<u>466,284</u>	<u>796,628</u>	<u>(7,552,143)</u>	<u>6,006,434</u>
Cash Flows From Financing Activities								
Payment on notes payable	<u>(401)</u>	<u>(17,976)</u>	<u>-</u>	<u>(5,244)</u>	<u>-</u>	<u>(17,976)</u>	<u>(372,239)</u>	<u>(413,836)</u>
Net cash flows used in financing activities	<u>(401)</u>	<u>(17,976)</u>	<u>-</u>	<u>(5,244)</u>	<u>-</u>	<u>(17,976)</u>	<u>(372,239)</u>	<u>(413,836)</u>
Net increase in cash	186,149	3,677,286	7,003,015	1,405,594	466,284	778,652	(7,924,382)	5,592,598
Cash, Beginning	<u>3,326,965</u>	<u>5,592,551</u>	<u>(6,068,320)</u>	<u>2,825,736</u>	<u>1,816,511</u>	<u>1,790,233</u>	<u>(4,288,799)</u>	<u>4,994,877</u>
Cash, Ending	<u>\$ 3,513,114</u>	<u>\$ 9,269,837</u>	<u>\$ 934,695</u>	<u>\$ 4,231,330</u>	<u>\$ 2,282,795</u>	<u>\$ 2,568,885</u>	<u>\$ (12,213,181)</u>	<u>\$ 10,587,475</u>
Supplemental Disclosure of Cash Flow Information								
Cash paid for interest	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 372,239</u>	<u>\$ 372,239</u>



**Report on Internal Control
Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of
Financial Statements Performed in Accordance
With *Government Auditing Standards***

Independent Auditors' Report

To the Board of Directors of
Amethod Public Schools

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of Amethod Public Schools (the Organization), which comprise the Organization's statement of financial position as of June 30, 2023, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 9, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

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

The Organization's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the finding identified in our audit and described in the accompany schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of This Report

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

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

San Diego, California
May 9, 2024



**Report on Compliance
for Each Major Federal Program and
Report on Internal Control Over Compliance
Required by the Uniform Guidance**

Independent Auditors' Report

To the Board of Directors of
Amethod Public Schools

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Amethod Public Schools' (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2023. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Baker Tilly US, LLP

San Diego, California
May 9, 2024



Report on State Compliance and on Internal Control Over Compliance for State Programs

Independent Auditors' Report

To the Board of Directors of
Amethod Public Schools

Report on Compliance

Qualified and Unmodified Opinions

We have audited the Amethod Public Schools' (the Organization) compliance with the requirements specified in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the Organization's state compliance requirements identified for the year ended June 30, 2023.

Qualified Opinions on After / Before School Education and Safety Program and Mode of Instruction

In our opinion, except for the noncompliance described in the "Matters Giving Rise to Qualified Opinion on After / Before School Education and Safety Program and Mode of Instruction" section of our report, the Organization complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

Unmodified Opinion on the Other State Programs

In our opinion, the Organization complied, in all material respects, with the laws and regulations of the other state programs noted in the table below for the year ended June 30, 2023.

Basis for Qualified and Unqualified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinion on After / Before School Education and Safety Program and Mode of Instruction

As described in the accompanying schedule of findings and questions costs, the Organization did not comply with requirements regarding After / Before School Education and Safety Program and Mode of Instruction as described in findings 2023-002 and 2023-003.

Compliance with such requirements is necessary, in our opinion, for the Organization to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-23 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;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstance;
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal controls over compliance. Accordingly, we express no such opinion; and

- Select and test transactions and records to determine the Organization's compliance with the state laws and regulations applicable to the following items:

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

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-002 and 2023-003, to be material weaknesses.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we identified deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures over the Organization's response to the findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Baker Tilly US, LLP

San Diego, California
May 9, 2024

Amethod Public Schools

Schedule of Findings and Questioned Costs

Fiscal Year Ended June 30, 2023

Section I - Summary of Auditor's Results**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

 X yes no

Significant deficiency(ies) identified?

 yes X none reported

Noncompliance material to financial statements noted?

 yes X no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?

 yes X no

Significant deficiency(ies) identified?

 yes X none reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance?

 yes X no

Identification of major federal programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425	COVID-19 - Elementary and Secondary School Emergency Relief II (ESSER II) Fund
84.425	COVID-19 - Elementary and Secondary School Emergency Relief III (ESSER III) Fund
84.425U	COVID-19 - Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss
84.425D	COVID-19 - Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve
84.425C	COVID-19 - Expanded Learning Opportunities (ELO) Grant GEER II
84.425U	COVID-19 - Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

 yes X no

Amethod Public Schools

Schedule of Findings and Questioned Costs Fiscal Year Ended June 30, 2023

State Awards

Internal control over state programs:

Material weakness(es) identified?

 X Yes no

Significant deficiency(ies) identified?

 Yes X none reported

Type of auditor's report issued on compliance for state programs:

Qualified

Section II - Financial Statement Findings

Finding 2023-001

(1) Criteria

Internal controls over financial reporting should include preparing reliable and accurate financial reports in a timely manner.

(2) Condition

The Organization did not ensure accurate or reliable year-end accounting records.

(3) Cause

The Organization experienced multiple instances of turnover at the CEO and CFO position during the course of the audit. In addition, the Organization did not have sufficient experience and background to help maintain accurate and reliable financial records during the year end audit and ensure a timely closure of year end accounting records.

(4) Effect or Potential Effect

The turnover at the CEO and CFO position along with the inconsistency of accounting records resulted in a delay in obtaining sufficient and proper audit support which in part delayed the audit testing and completion timeline.

(5) Recommendation

We recommend the Organization assess the adequacy of their accounting and finance staff to ensure the Organization can properly follow and perform their established policies and procedures over financial reporting and ensure accuracy and consistency of accounting records.

(6) Views of Responsible Officials and Planned Corrective Actions

As of May 1, 2024, Amethod Public Schools (the Organization) has entered into a contract with Charter Impact, a business services management company. Charter Impact will be supporting the Organization with the following: Implementation and Training, Budgeting and Forecasting, Monthly Financial Reporting, Compliance And Grant Reporting, Bank Reconciliation and GL Maintenance, Cash Management, AP/AR, Audit Preparation and Authorizer Oversight, Tax Preparation and Support, and Board Support and Training. The Charter Impact support team consists of a: Director of Finance, Accounting Manager, Senior Accountant, Staff Accountant, AP Manager, AP Analyst, AP Associate, Payroll Supervisor, Payroll Specialist, Payroll Assistant, and a Retirement Specialist.

Amethod Public Schools

Schedule of Findings and Questioned Costs

Fiscal Year Ended June 30, 2023

In addition to adding the services that Charter Impact will provide, the Organization will hire a Chief Operations Officer (COO) who will be responsible for overseeing the partnership between Charter Impact and our internal finance team to ensure effective management structures and strong internal controls. Furthermore, the Organization's Board of Directors and the Organization's Board of Directors Finance Committee will have regular meetings with the COO and CEO to provide oversight of financial reporting operations.

Section III - Federal Award Findings and Questioned Costs

None

Section IV - State Award Findings and Questioned Costs

Finding 2023-002

40000 - State Compliance - After / Before School Education and Safety Program

(1) Criteria

The Organization is required to accurately report the number of pupils served in the program through attendance records.

(2) Condition

The Organization did not have a process or procedure that provided sufficient oversight and confirmation of the attendance reporting.

(3) Effect

Pupils who are identified on the hand-written attendance record at the site were not properly entered into the information system resulting in a potential overstatement of pupils served by the program which may result in a change in funds allocated to the Organization.

(4) Cause

The Organization experienced challenges with ASES staff turnover which led to inconsistencies in ASES attendance reporting.

(5) Effect on ADA

None.

(6) Recommendation

We recommend the Organization establish policies or procedures to properly capture the attendance of each pupil participating in the program and review processes in place to ensure proper transfer of that attendance to the information attendance system.

Amethod Public Schools

Schedule of Findings and Questioned Costs Fiscal Year Ended June 30, 2023

(7) Organization's Corrective Action Plan

The Organization agrees with the recommendation and all sites are now required to enter daily students' attendance into the student information system so that the reports are clear, saved and can be accessed. In addition, attendance will be reconciled monthly at the same time that the ADA is reconciled and reported.

ASES coordinators will receive training and be asked to use a standard template for sign in sheets and uniform symbols to track attendance. Schools will maintain the sign in sheets but will be required to scan and upload copies into a shared drive with both finance and operations who will be reviewing the sheets and making sure that they match the reported monthly attendance.

Finding 2023-003

40000 - State Compliance - Mode of Instruction

(1) Criteria

Pupils are required to be engaged in educational activities required of those pupils and the pupils are under the immediate supervision and control of an employee of the Organization who possessed a valid teaching certification in accordance with Education Code Section 47605(I) or 47605.4.

(2) Condition

One teacher did not possess a valid teaching certification in accordance with Education Code Section 47605(I) or 47605.4.

(3) Effect

A penalty will be derived in accordance with Education Code Section 45037(b) and is approximately \$33,241 based on the number of days of instruction provided by the teacher without a valid certification which equated to 0.1300% of total days of instruction multiplied by the Revenue Limit Sources totaling \$25,570,342.

(4) Cause

The Organization did not sufficiently complete the application process to obtain a California credential for an out-of-state teacher until after the year under audit.

(5) Effect on ADA

None.

(6) Recommendation

We recommend the Organization establish a system to validate each teacher's credential on an annual basis prior to the start of the school year, and to validate teachers hired during the school year.

Amethod Public Schools

Schedule of Findings and Questioned Costs Fiscal Year Ended June 30, 2023

(7) Organization's Corrective Action Plan

The Organization agrees with the recommendation and has implemented changes to staffing and training for new staff. The Organization's hiring process was updated to ensure that trained HR personnel check credentials early in the hiring process and track when credentials will expire. The purpose is to ensure there is no lapse in credentialing. The Organization purchased a new software tracking system, Helios, which is customizable and can report on important credential information. The Organization will be conducting monthly staffing and credential audits at all school sites to make sure that the Organization is aware of any teaching assignment changes and that staff is properly credentialed.

Amethod Public Schools

Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Findings/Recommendations	Current Status	Explanation If Not Implemented
2022-1: The Organization required material audit adjustments to the financial statements in order for the financial statements to be presented in accordance with GAAP / The Organization should enhance their financial close process by including reviews of financial records and adjustments by the Director of Finance and the Board.	Repeat finding	Refer to finding 2023-001 language in the Schedule of Findings and Questioned Costs

Coversheet

Approval of Scoot Education Contract

Section:	III. Business
Item:	B. Approval of Scoot Education Contract
Purpose:	Vote
Submitted by:	
Related Material:	Amethod-Scoot - SY24-25 Partnership.pdf CA Scoot Services Agreement - SY24-25 v1.pdf

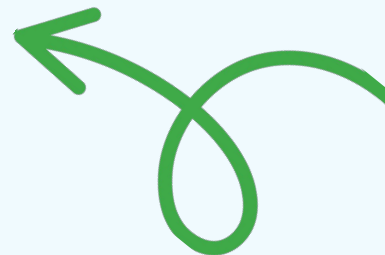
Building on **success** with **scoot.education**

AMPS
AMETHOD PUBLIC SCHOOLS



Agenda

1. Purpose
2. Your needs
3. Data
4. Scoot services
5. Topics to discuss



Data highlights

July 1, 2023 to April 20, 2024



445

Total
requests

347

Filled
requests

78%

Fill-rate

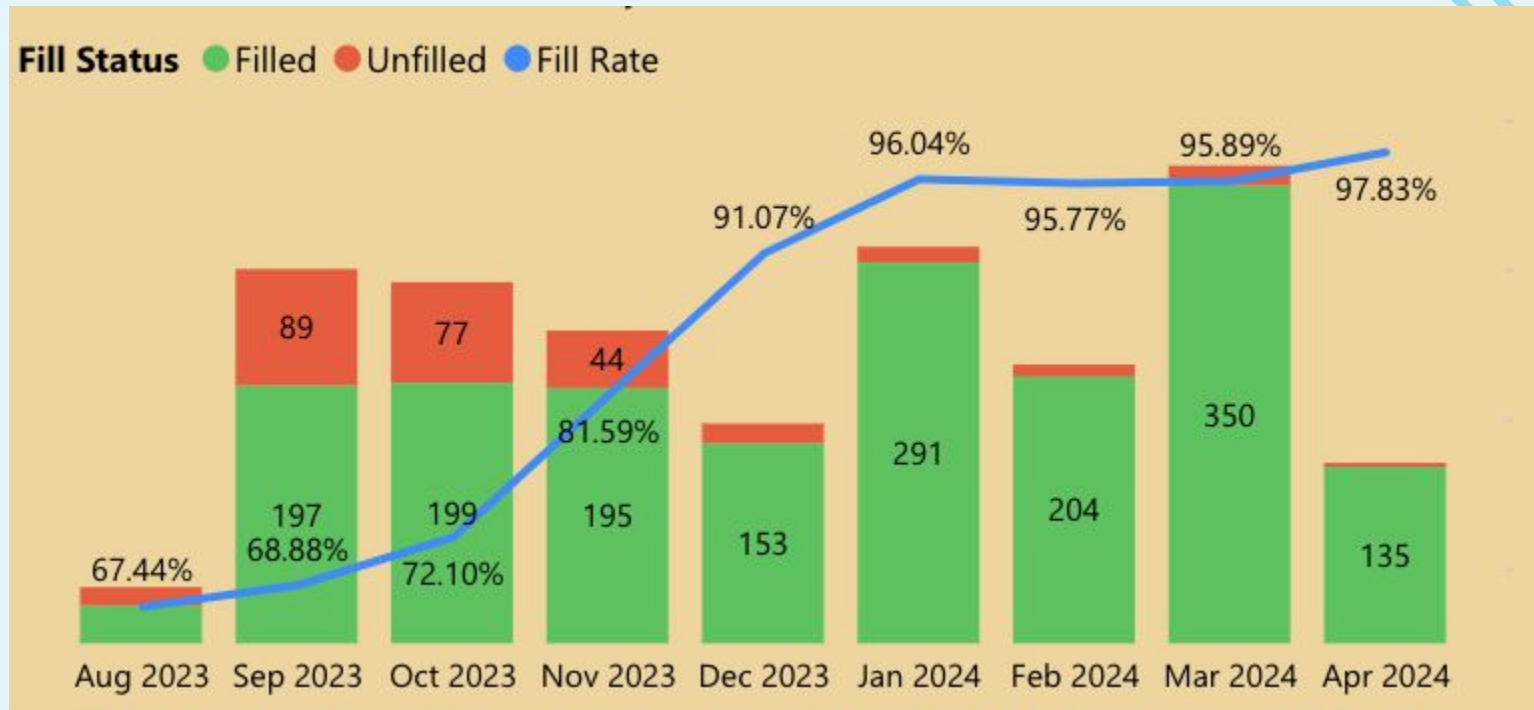
**100% Substitute
Teacher Support**

Type of roles requested

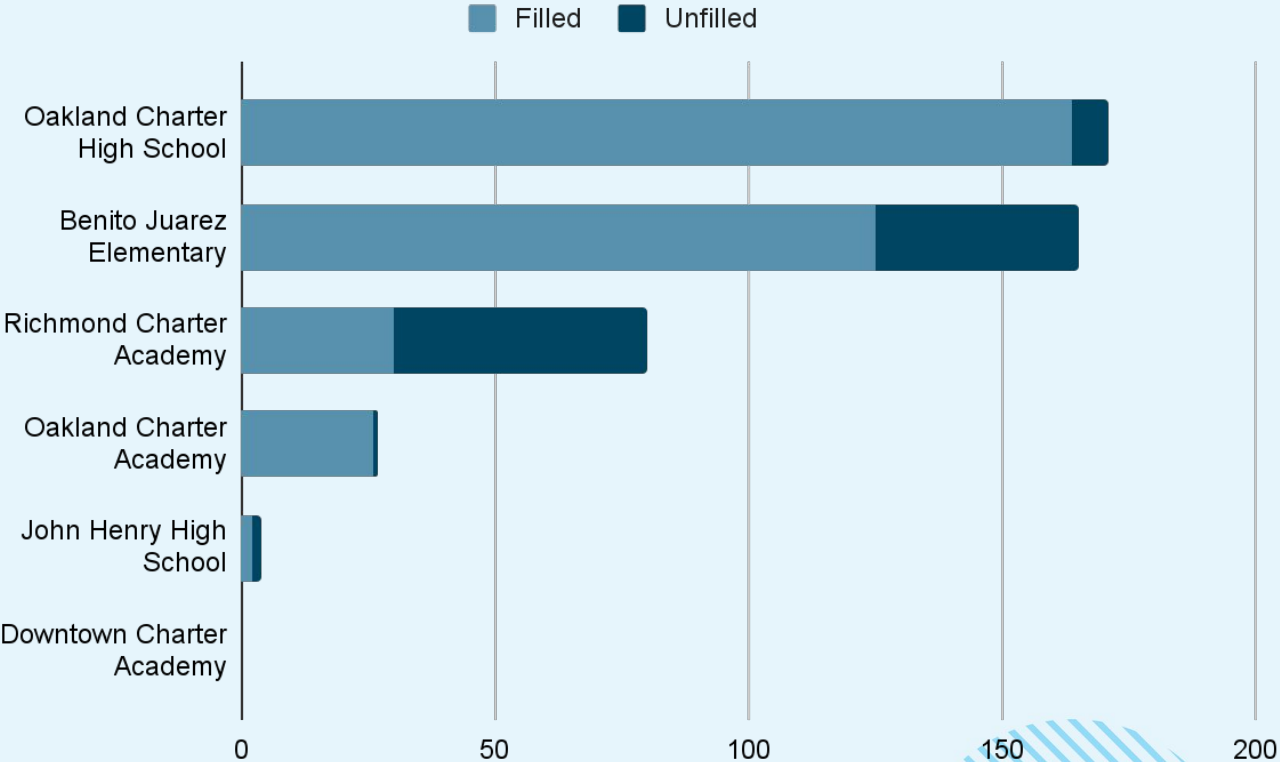
95%

Successful
match rate

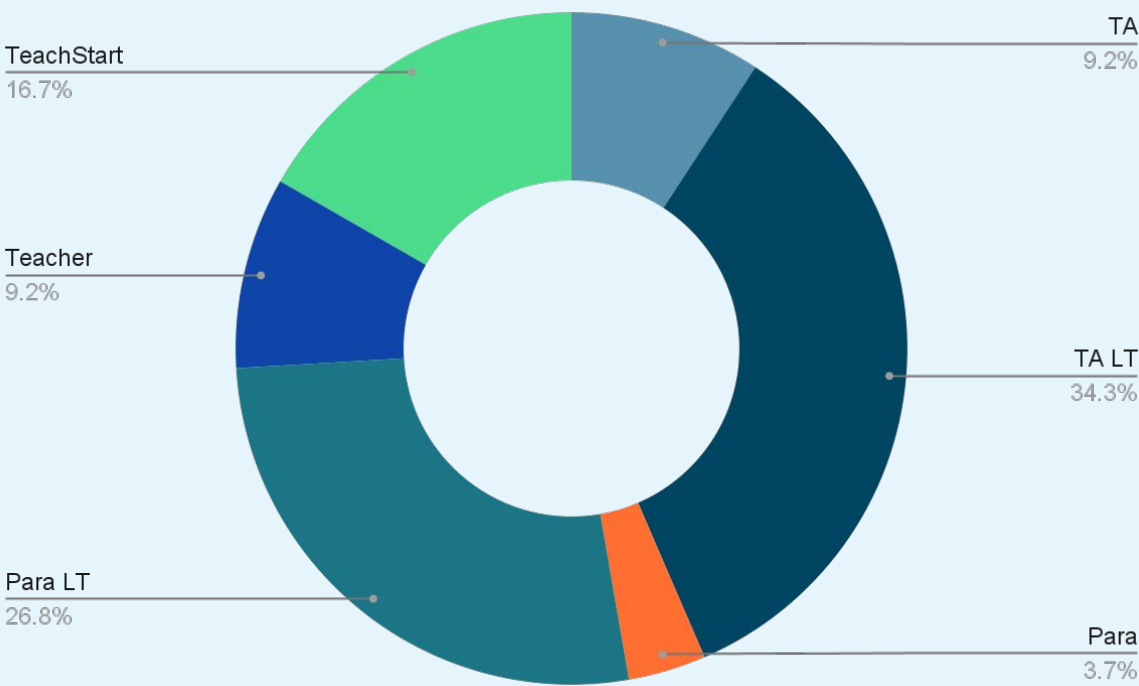
Usage over time



Usage by campus



Usage by Role Type



	Filled	Fill rate
TA	32	94%
TA LT	119	99%
Para	13	100%
Para LT	93	96%
Teacher	32	26%
TeachStart	58	97%

Pricing will not increase this summer

We've decided to forgo our typical 3-5% CPI price adjustment for a few reasons:

Expiring ESSER funds

Federal ESSER funding will expire soon, which may create budget concerns.

Increasing operating costs

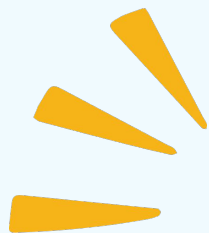
The overall cost of many goods and services has increased nationwide.

Economic uncertainty

Recession predictions bring multiple budget challenges.

We value our partnership,
and are committed to growing and strengthening it.





What

we do

Get support all across your schools – not just the classroom.

General education

Certificated

Classified

Teaching assistants (TAs)

Summer school

Virtual

Before & after school (out of school time)

Special education

Certificated

Specialists

Paraeducators

Behavior intervention

Special ed. evaluations & diagnostics

Support staff

Classroom supervision during virtual instruction

Recreational

Summer school

State-standardized test proctors

Admin support

Administrative

Seasonal

Project-based

Front desk

Before & after school (out of school time)

First year certificated teachers via **TeachStart**

Core Scoot services

Day-to-day

Placements less than 15 days including same-day.

Types of placements

- Permitted substitute teachers
- Support staff:
 - Paraeducator, instructional aide, after-school staff, campus monitor, test proctor, etc

Long-term

Longer than 15 days including more permanent staffing solutions that free up HR and Talent.

Types of placements

- Mid-year vacancies
- Parental leaves
- Permitted long-term teachers
- Support staff:
 - Paraeducator, instructional aide, after-school staff, campus monitor, test proctor, etc

Unique Scoot services

Paraprofessionals/BII*

Educators who are specifically prepared to be a para or BII.

Benefits

- Assess whether paras are a good fit for your students before committing.
- Save time searching for a difficult position by accessing our existing and trained pool.

Sub bubble

A pre-reserved group of educators for your schools.

Benefits

- Prepare in advance for a predictable, ongoing need for subs.
- Subs show up everyday for duties as assigned.
- Opportunity for discounted pricing.

TeachStart

Like a sub bubble, but on a certification pathway.

Benefits

- Solves an immediate sub need.
- Builds a pipeline for lead teachers the following year.

More about our paraprofessional/BII services



Flexible

Receive immediate support for your students and assess whether your para is a good fit before requesting a long-term placement. Placements available for any length of time.



High-quality

We offer training and support to upskill our educators. We're certified to provide Crisis Prevention & Intervention training (CPI) and have built our own BII-specific training program.



Quick turnaround

No lengthy implementation periods. Get the help you need. We'll also continue recruiting for stellar paras for any future needs.



Intentional

Our educators intentionally choose to be paras/BII's and are ready to address both mod/mild and mild/severe situations.

More about sub bubbles

If there's a predictable ongoing need for subs, save money with a sub bubble – your personal first line of defense against daily vacancies so you can focus on other important aspects of running a school.

If a sub unexpectedly leaves your bubble, we prioritize finding a replacement to maintain your bubble size.

Available discounts based on bubble length and size

Number of educators in bubble

Bubble
length
(days)

	1-10	11-20	21-30	31-50	51-75	76-99	100+
30	NA	2%	3%	4%	5%	6%	7%
90	3%	4%	5%	6%	7%	8%	9%
180	6%	7%	8%	9%	10%	11%	12%

Upskill your educators

1 Commit upfront

Confirm sub bubble, para bubble, and long-term vacancy needs.

2 Scoot secures your pool

If there's enough time, then we can lock in your team of educators and select who will attend training.

3 Scoot pays for summer training

At no cost to you, we'll upskill the selected group with paid, synchronous training tailored to the unique needs of substitute teachers and paraprofessionals.

4 Educators are ready for the school year

Schools who commit to large sub bubbles can choose and personalize workshops for their Scoot educators.

Smaller commitments will join pre-scheduled workshops.

Sample 2 hour workshops

1. Setting Expectations
2. Positive Reinforcement & Framing
3. Avoiding the Power Struggle & De-escalation
4. Supporting Students with Disabilities
5. Lesson Internalization & Execution
6. 1:1 Relationship Building
7. QBS Safety-Care® certification*

*QBS is a 2 day series

More about **TeachStart**

A nonprofit tackling the teacher shortage crisis

Debt-free teaching credential

TeachStart Fellows are committed professionals kicking off their teaching career or pursuing their lead credential.

Trained educators

Fellows receive targeted training and mentoring to translate their classroom experience into a teaching degree.

More accessibility

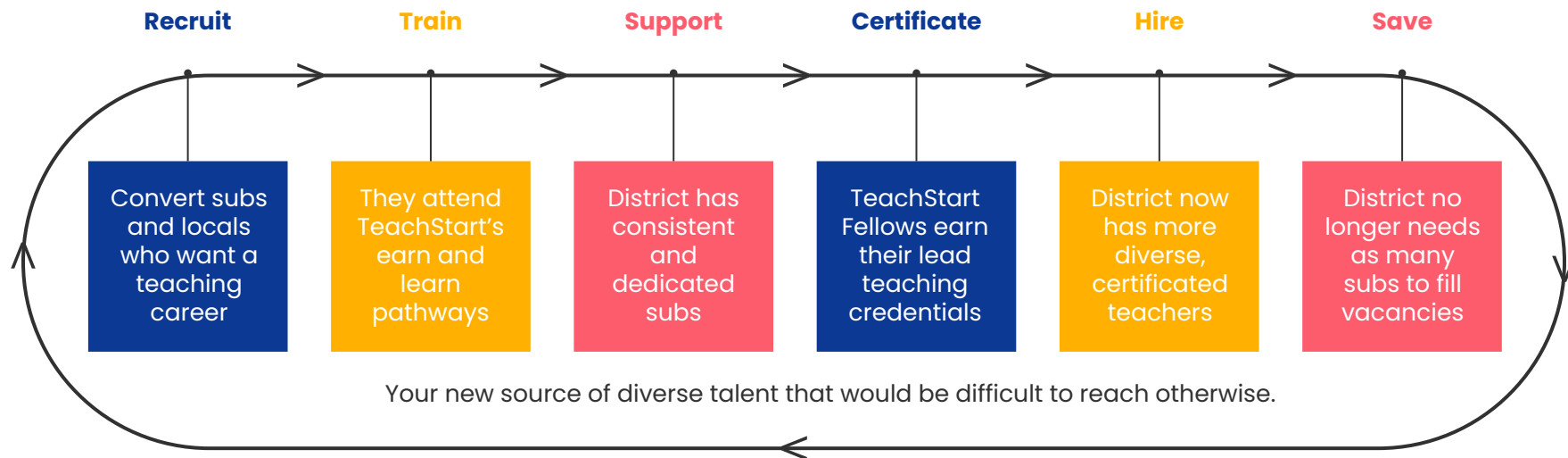
Fellows receive a full-time salary, insurance, paid training days, PD and reimbursement for all start-up costs.

70% of Fellows are people of color

We have brought more diverse educators into the classrooms who reflect the students they're teaching.

About TeachStart

Build a pipeline of diverse, certificated educators





Prep for

success

Triage mid-year vacancies

Two steps to reduce the stress of a vacant role.

1 Call your internal HR team

Coordinate with your team to post a job ad.

This is how you can work toward a permanent solution for the vacancy.

2 Call Scoot

Get immediate/temporary support until a permanent solution is available.



Convert those already in your community

You likely have people already within your school community who are sporadically employed for short-term needs.

- People such as regrettable staff losses, alumni & parents.
- Needs such as substituting, small group instruction & testing.

Different situations lead to multiple HR challenges.

Offer letter

Worker's comp

Background check

Invoicing

Health clearance

Taxes

And so on...



By connecting them to Scoot, we can:



Take care of the necessary HR procedures



Fast track your staff onboarding



Reserve them for your campus

Staffing for the 2024-25 school year



**Vacant
roles**

**Preparation for
attrition**

**Anticipated
leaves**

**Paraprofessionals
and Blls**

Staffing done by **your team**

And not by
a computer.



Michael Bradley
Team Lead



Lauren Vu
Lead Consultant



Christian Castro Romero
Education Consultant



Chrystallynn Sakata
Education Consultant



Dayna Sipila
Education Consultant

**Anything we can do
for the rest of the
school year?**



Thank you!



We look forward to another great year.

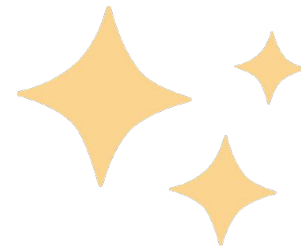


DAVE BRESS
California State Director

(415) 504-3933 ext. 212
dave.b@scoot.education

scoot.education





Definitions

Sub bubble

A pre-reserved group of teachers for a school or network.

TeachStart Fellow

Subs can easily review past and previous shifts or contact support.

Fill-rate

% of bookings that Scoot was able to fill vs those requested

Long-term

A school request that lasts 15+ days.

Often requires the educator to lesson-plan or grade.

Overall bookings

Total number of bookings.

Support roles

Cred vs. non-cred.

The amount of permitted teachers vs. support positions filled by Scoot.



AGREEMENT FOR STAFFING SERVICES

THIS AGREEMENT, effective _____ between Scoot Education, Inc., 5670 Wilshire Blvd, #1970, Los Angeles CA 90036 ("Scoot" "Us" "We"), and,

("Customer" "You" "Yourself").

PART A – GENERAL CLAUSES

The following clauses are common to both the provision of educators and placement services.

1. DEFINITIONS

Annualized Gross Salary (AGS)	Means the annualized sum of all remuneration payable to a candidate placed (or sought for placement) in accordance with these terms (and if part time, calculated on a pro-rata basis).
Assignment	Means the hire or acceptance, in accordance with this Agreement, of one or more of our employees to perform work at your premises or anywhere else specified by you and approved by us.
Candidate	Means anyone: <ul style="list-style-type: none"> (a) who is seeking a permanent placement position through us; or (b) whom we have identified as a person: <ul style="list-style-type: none"> (i) who might consider seeking a permanent placement position through us; and (ii) about whom we are able to provide relevant information regarding that person's suitability for a permanent placement position.
Confidential Information	Means any information which you access or which is communicated to you in the course of our engagement by you and which is identified as confidential; or which you should reasonably expect to be confidential. It includes, but is not limited to: any trade secrets or information relating to our customers, or clients; customer requirements; employees and officers, employees of clients or customers; suppliers; workers; terms of trade; pricing lists or pricing structures; marketing information and plans; intellectual property; inventions; business plans or dealings; technical data; financial information and plans; designs; product lines; research activities; software and the source code of any such software, of ours. Confidential Information also means any information which Scoot or Scoot employees' access or which is communicated to Scoot or Scoot employees in the course of Scoot's engagement by Customer which is identified as confidential or

	<p>which Scoot or Scoot employees should reasonably expect to be confidential. It includes, but is not limited to: confidential and/or proprietary information concerning Customer's operations and/or activities, including but not limited to information about Customer's students, families, employees, donors, business affairs, and financial plans.</p> <p>It does not include information that is generally available in the public domain unless by unauthorized use or disclosure or which you are required to disclose by law.</p>
Educator	Means one of Scoot's employees (including where the context requires their employee's agents and sub-contractors) assigned to work for Customer in accordance with this Agreement.
Substitute Bubble	Substitute Bubbles are a group of day-to-day Educators who are assigned to Customer school(s) for a specific period of time. Educators within a bubble are always assigned to Customer and must be used for day-to-day coverage, rather than long-term same-classroom positions.
TeachStart Fellow	Means one of Scoot's employees (including where the context requires their employee's agents and sub-contractors) who is enrolled in the TeachStart program and is assigned to work for Customer in accordance with this Agreement.
ParaPro Staffing	ParaPro staffing is available to Customers that require bespoke paraprofessional staffing of five (5) or more paraprofessionals, priced at an hourly rate. ParaPros have been specifically recruited to fill paraprofessional vacancies and have access to Scoot's paraprofessional customized training.
Placement	Means the Placement of Scoot's Candidate with Customer. Unless otherwise agreed in writing, the Placement Date will be the date that a Candidate accepts any offer of employment with, or engagement to provide services to, Customer.

2. ACCEPTANCE

You will be regarded as having entered into this Agreement when any of the following occur:

- (a) by signing and returning a copy of this Agreement;
- (b) by confirming acceptance of this Agreement in writing;
- (c) by requesting us to supply educators after receiving this document;
- (d) by requesting us to supply candidates for potential placement after receiving this document;
- (e) by authorizing a time sheet for one or more of our educators; or
- (f) by paying one of our invoices for the provision of educators or placement services.

3. CONFIDENTIALITY

The pricing in Exhibit A is confidential between Scoot and Customer. Customer will be permitted to use the Exhibit in connection with its business operations, responses to Public Records Act requests, and other uses as required by law.

Scoot will provide to the Customer within the time requirements required by law, any public records subject to a properly framed public records request.

4. INDEMNIFICATION

4.1 INDEMNIFICATION BY SCOOT

- i) Scoot will indemnify, defend and hold harmless Customer and its directors, officers, employees and agents, to the extent of the insurance limits set forth in Section 8, from and against all demands, claims, actions, losses, judgments, costs and expenses (including reasonable attorney fees) (collectively "Damages") imposed upon or incurred by Customer to the extent arising out of any of the following:
 - (a) Scoot's failure to comply with its obligations under applicable employment-related laws, regulations or orders in Scoot's capacity as the general employer of the Assigned Employees; and
 - (b) Breach of any obligation of Scoot contained in this Agreement.
- ii) Scoot's obligation to indemnify, defend and hold harmless will not apply to: (i) indirect, special or consequential Damages, (ii) the extent that Damages are due to Customer's failure to fulfill its duties, (iii) the extent that any Damages are the result of any negligent act or omission or intentional misconduct of Customer, its officers, employees or agents, or (iv) the extent that Customer is required to indemnify Scoot against such Damages under Section 4.2.

4.2 INDEMNIFICATION BY CUSTOMER

- i) To the extent permitted by law, Customer will indemnify, defend and hold harmless Scoot and its directors, officers, employees and agents from and against all Damages imposed upon or incurred by Scoot other than for job-related bodily injury or death of an Educator covered by Workers' Compensation, arising out of any of the following:
 - (a) Customer's failure to comply with its obligations under applicable laws, regulations, ordinances or other contracts;
 - (b) Any claims asserted against Scoot or its Educator by students, their parents or representatives, Customer personnel or business invitees, or other third parties arising from conduct of the Educator while on assignment with Customer (except to the extent that such claim is determined to have been caused by the negligence of Scoot or the failure of Scoot full time staff personnel to reasonably fulfill their obligations regarding the recruitment, screening, and hiring of the Educator); or
 - (c) Breach of any obligation of Customer contained in this Agreement.
- ii) Customer's obligation to indemnify, defend and hold harmless will not apply (i) to indirect, special or consequential Damages or (ii) to the extent any Damages are caused by any negligent act or omission or intentional misconduct of Scoot, its officers, employees or agents.

4.3 NOTICE

Customer and Scoot agree (i) to immediately notify each other in writing of any asserted claim but in no event later than five (5) business days of either discovery of the occurrence upon which the claim may be based or learning of the claim, whichever occurs first, and (ii) to permit Scoot or Customer, as the case may be, to defend the claim at the option of the party against whom the claim is asserted, with counsel acceptable to such party, which consent will not be unreasonably refused.

5. BILLING & PAYMENT FOR SERVICES

Neither party will pay or agree to pay any asserted claim under this Agreement without prior written approval from the party against whom the claim is asserted, which approval will not be unreasonably withheld.

5.1 Scoot shall invoice Customer on a weekly basis which invoice is to be paid within thirty (30) days of receipt. The rate of charge is set forth in Exhibit A. If you have any issue with an invoice, you agree to raise it specifically before the due date and to timely pay that portion of the invoice which is not questioned. Any charge indicated on any invoice not challenged by you within 30 days of your receipt of said invoice shall be deemed presumptively valid. Interest shall be imposed on any unpaid fees at the rate of eighteen (18%) per annum or the maximum amount allowable by applicable law, whichever is less. If any invoice for services remains unpaid for more than 60 days, the Company may suspend performing services for you until arrangements satisfactory to the Company have been made for payment of outstanding balance(s) and the payment of future fees and expenses.

5.2 The rate of charge is set forth in Exhibit A. Scoot may provide an annual update to Exhibit A via e-mail; outside of this annual change, any modification to rates must be set forth in writing and accepted by both parties. An e-mail exchange agreeing to a rate change will be deemed sufficient evidence of such an agreement but it will only apply to the specific position under assignment.

5.3 Any sales or use taxes that apply to sales to Customer will be added to Customer's invoices as a separate item. Scoot will pay for any taxes that apply to the services of or compensation paid to the Educators.

5.4 Expenses incurred by a Candidate within the scope of their assignment (for example, mileage to attend meetings) will be charged to the Customer, passed through without mark up. Candidate expenses must be pre-approved by Customer.

6. TERM; TERMINATION

The term of this Agreement begins as of the date hereof and will continue in effect until canceled by either party upon not less than thirty (30) days prior written notice to the other. Scoot reserves the right to terminate this Agreement immediately in the event of delinquent payments. In the event of termination, this Agreement will continue to govern the parties' rights and obligations with respect to services performed prior to termination. Scoot reserves the right to issue an amended fee schedule (Exhibit A) at the commencement of each academic term.

7. NON-SOLICITATION

Unless otherwise agreed to in writing, neither party shall hire or solicit the employment of the other party's regular, full-time employees (i.e., not including educators) during the term of this Agreement and for a period of twelve (12) months thereafter. In the event Customer hires or solicits the employment of an Educator (as that term is defined in Part B below), then Customer understands and agrees that it shall be responsible for an Educator Placement Fee pursuant to section 4 of Part B of this Agreement.

8. WORKERS' COMPENSATION AND LIABILITY INSURANCE

Scoot will, at its own expense, provide and keep in full force and effect during the term of this Agreement the following kinds and minimum amounts of insurance:

8.1 Workers' Compensation

Workers' compensation statutory coverage as required by the laws of the jurisdiction in which the services are performed and includes alternate employer endorsement;

8.2 **Commercial General Liability**

Commercial general liability insurance with a \$2,000,000 combined single limit per occurrence / \$4,000,000 aggregate and includes contractual liability and personal injury coverage;

8.3 **Automobile Liability**

Hired and non-owned auto liability insurance with a \$1,000,000 combined single limit per occurrence;

8.4 **Abusive Acts Coverage**

Abusive Acts liability insurance with a \$1,000,000 combined single limit per occurrence / \$1,000,000 aggregate;

Scoot will provide Customer with a certificate of this insurance coverage upon request.

9. **MISCELLANEOUS**

9.1 **Notices**

- i) Any notices or other communications under this Agreement must be in writing or sent by e-mail with a request for confirmation and must be clearly marked as a communication related to the terms of this Agreement. Addresses shall be:

For Customer:

For Scoot: 5670 Wilshire Blvd, #1970, Los Angeles CA 90036

- ii) Unless otherwise stated in this Agreement, notices, consents or other communications will be deemed received (a) on the date delivered, if delivered personally or by e-mail; (b) on the next business day after mailing or deposit with an overnight air courier; or (c) three business days after being sent, if sent by registered or certified mail.

9.2 **Severability; Waiver**

The unenforceability of any part of this Agreement shall not render the remainder unenforceable. Any delay or waiver by a party to declare a breach or seek any remedy available to it under this Agreement or by law will not constitute a waiver as to any future breaches or remedies.

9.3 **Assignment**

This Agreement may not be assigned without the prior written consent of the other party. This Agreement will be binding upon the parties hereto, and their successors, heirs and assigns.

9.4 **Amendments**

This Agreement may not be amended or supplemented in any way except in writing, dated and signed by authorized representatives of both parties except that special addenda for purposes of specific assignments may be adopted, as to that assignment, through the exchange of e-mails containing the agreed upon terms and a return e-mail clearly accepting such terms.

9.5 Counterparts

This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same agreement. A signed copy of this Agreement delivered by facsimile, e-mail or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

9.6 Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the State of California without giving effect to any choice or conflict of law provision or rule.

9.7 Disputes

Any dispute, claim or controversy arising out of or relating to this Agreement or the breach, termination, enforcement, interpretation or validity thereof shall be determined by arbitration in Los Angeles, California before a single arbitrator. The arbitration shall be administered by JAMS pursuant to its Streamlined Arbitration Rules and Procedures. Judgment on the Award may be entered in any court having jurisdiction. This clause shall not preclude parties from seeking provisional remedies in aid of arbitration from a court of appropriate jurisdiction.

9.8 Attorneys' Fees

In the event of any legal action (including arbitration) to enforce or interpret this Agreement, the non-prevailing Party shall pay the reasonable attorneys' fees and other costs and expenses (including expert witness fees) of the prevailing Party in such amount as may be determined. In addition, such non-prevailing Party shall pay reasonable attorneys' fees incurred by the prevailing Party in enforcing, or on appeal from, a judgment in favor of the prevailing Party (including such fees associated with or charged by debt collectors engaged by the non-breaching party for the purposes of collecting any debt incurred).

9.9 Entire Agreement

This Agreement, its Exhibits (and any job descriptions signed by the Customer) are the entire understanding and agreement between the parties with respect to the subject matter covered, and all prior agreements, understandings, covenants, promises, warranties and representations, oral or written, express or implied, not incorporated in this Agreement are superseded.

PART B – TEMPORARY EDUCATOR SERVICES

The provisions within this Part apply to the provision of temporary educators and should be read in conjunction with the relevant provisions of Part A.

1. SERVICES

Scoot will assign to Customer temporary employees to perform services, typically as short or long-term substitute educators or paraprofessionals (hereafter generally referred to as "Educators".) Educators shall report to the sites requested by Customer and shall be under Customer's supervision while assigned. Any additional assignments to an Educator must be agreed to between Scoot and Customer in a written addendum to this Agreement.

2. SCOOT'S COMMITMENTS

2.1. Scoot will use its best efforts to recruit, employ and assign qualified Educators for assignments as requested by Customer.

- 2.2. Scoot will screen Educators before employing them to verify that all Educators have submitted to a live-scan criminal history check via the DoJ and FBI with ongoing arrest notifications. Scoot will ensure all Educators comply with the requirements of Education Code Section 45125.1 et seq. before they are permitted to perform services for the Customer. If Scoot is notified of any arrest or other similar infraction regarding an active Educator, Scoot will immediately remove that Educator from service and notify the Customer.
- 2.3. All Educators must have a physician-signed chest x-ray or medical professional signed risk assessment form proving that no risk factors are present or proving a negative tuberculosis test result within 60 days of date of hire with Scoot Education, or more recent.
- 2.4. Scoot will verify that all Educators are eligible to work in the United States.
- 2.5. Scoot will provide all Educators with a means to report their working time and shall pay all Educators their wages and provide them all benefits for which they are eligible as Scoot employees.
- 2.6. Scoot shall handle all payroll-related tax and other withholding, as appropriate and shall provide Workers' Compensation insurance for all Educators.
- 2.7. Scoot shall require all Educators comply with Customer's policies and procedures when the Educator is on Assignment to the Customer and shall further comply with any reasonable requests by Customer for Educators to execute other documents such as documents Customer may require regarding any Intellectual Property an Educator may develop while assigned to Customer.
- 2.8. Scoot shall comply with all applicable laws, regulations and ordinances applicable to it as a temporary staffing agency and as the employer of the Educators.

3. CUSTOMER COMMITMENTS

- 3.1. Customer shall provide Educators with a safe and suitable workplace including appropriate training regarding any special hazards, evacuation procedures, etc.
- 3.2. Customer shall provide Educators with an orientation regarding all other applicable workplace expectations including school rules, student discipline, grading and homework policies, etc.
- 3.3. Customer shall supply Educator with appropriate lesson plans and educational materials and will provide usual and customary supervision of Educator while Educator is on assignment to Customer.
- 3.4. Customer shall provide Scoot with a prompt notice of any injury or altercation involving an Educator as well as any performance issue or complaint. Customer will permit Scoot to participate in any investigation should it so desire.
- 3.5. Customer shall be specifically responsible for the conduct of Educator with respect to any keys, cash, and confidential information and records of students and the Customer's regular employees to which Educator has access during the assignment. Customer also assumes responsibility (except to the extent covered by Workers' Compensation) in connection with any use of Customer vehicles or equipment in connection with the assignment.
- 3.6. Customer agrees that unless separately set forth in an addendum to this Agreement, Customer shall not assign an Educator sole custody of a single student, sole responsibility for supervising more than one classroom of students at a time, or administering or maintaining custody of any student medications.
- 3.7. Customer shall comply with all applicable laws, regulations and ordinances. No actions undertaken by Customer under this Agreement violate the terms of any other contract including any collective bargaining agreement.

3.8. Any qualifications or characteristics Customer requests for any assignment are based on essential bona fide occupational qualifications the determination of which is Customer's sole responsibility. Scoot is not responsible for screening Educators based on any qualifications or criteria which are not specifically disclosed by Customer.

3.9. Customer will inform Scoot if Customer currently subscribes to, or becomes a member of, any state-based teacher retirement funds (for example, CalSTRS in California).

4. EDUCATOR PLACEMENT FEE

Customer understands and agrees that Scoot employees are assigned to Customer to render temporary services and, absent a written agreement stating otherwise, are not assigned to become employed directly by Customer. Customer acknowledges the considerable expense incurred by Scoot to advertise, recruit, evaluate, train, and place its employees.

Customer agrees it will not, without prior written consent from Scoot, hire a Scoot employee, interfere with the employment relationship between Scoot and its employees, or directly or indirectly cause a Scoot employee to become employed by Customer or another temporary service provider.

If Customer, either directly or indirectly, solicits, offers employment, and/or hires a Scoot employee as an employee or consultant in any position, or utilizes the person's services through another temporary or outsourcing service company, or any person or entity affiliated with Customer refers a Scoot employee to any other employer and the employee becomes employed by that employer: (i) at any time from the date such employee is introduced to or placed with Customer by Scoot until twelve (12) months thereafter or (ii) within twelve (12) months after termination of employee's temporary assignment through Scoot with Customer, whichever is later, Customer agrees to pay Scoot a placement fee as outlined in Exhibit A (the "Educator Placement Fees").

SIGNATORIES

Signed: 

Signed: _____

Name: James Sanders

Name: _____

Title: CEO

Title: _____

Date:

Date:

EXHIBIT A FEES FOR EDUCATORS

This Exhibit A is incorporated and made part of the Agreement between Scoot and Customer. The pricing in Exhibit A is confidential and proprietary, to the extent allowable by applicable law. Customer agrees not to disclose the contents of Exhibit A to persons or entities not party to this Agreement without Scoot's written permission, to the extent allowable by applicable law.

School Bill Rate*	Half-day rate (4 hours or less)	Half-day long-term rate (4 hours or less)	Short-term day rate (up to 8.5 hours/day)	Long-term day rate (up to 8.5 hours/day)#
Teaching Assistant & Paraprofessionals	\$231	\$254	\$344	\$378
ParaPro Staffing	<i>Contact Scoot for bespoke hourly ParaPro staffing when requiring five or more paraprofessionals.</i>			
Teacher (emergency 30-day substitute permit or California credential)	\$276	\$303	\$411	\$452
TeachStart Fellow	N/A	N/A	\$452	\$452
Special Education Credential in SpEd role	\$331	\$364	\$493	\$542

* Because Scoot Educators are non-exempt hourly employees, additional charges over and above the standard School Bill Rate will apply in the event that an Educator is called upon to work overtime meaning a shift longer than eight and a half (8.5) hours, including a thirty (30) minute meal break, in a workday or more than 40 hours, excluding meal breaks, in a work week for the same Customer. Overtime is charged at 1.5x the prorated hourly bill rate according to the above table (e.g., overtime for a Teaching Assistant is charged at \$344/8.5*1.5 per hour). Educators are instructed by Scoot that they should seek the approval of a duly designated supervisor at the Customer site before incurring overtime but, of course, the need to ensure proper supervision of pupils may necessitate an Educator staying over even if the designated supervisor is not immediately available. Consistent with professional best practices, Scoot Educators are directed to maintain supervision over assigned students until they are relieved by appropriate school personnel.

An Educator will be considered in long-term status if the same Educator has been scheduled at a Customer site for an assignment that is for more than 15 consecutive work days or an assignment has extended beyond 15 consecutive work days (half-days and full-days are counted the same) in the same academic year.

EDUCATOR PLACEMENT FEES

Scoot pricing for temp-to-perm placements is based upon the category of the Educator, timing of hire, or number of days the Scoot employee has worked at the hiring school during a single school year:

TEMP TO PERM FEES FOR NON TEACHSTART FELLOWS	
Days worked in school year	Fee^
1 - 90 days worked	10% of AGS to a minimum of \$5,000
91 - 180 days worked	5% of AGS to a minimum of \$2,500
180+ days worked	\$1,000

^Fee is based upon the total, annualized gross salary (AGS), including any additional allowances or benefits that can be monetized listed on contract between Customer and Scoot employee.

TEMP TO PERM FEES FOR TEACHSTART FELLOWS	
Hire date	Fee
September 1 to March 1	\$10,000
March 2 to May 31	\$5,250
June 1 to August 31	Delayed fee of \$5,250 ⁺

⁺ When hiring a TeachStart Fellow for a full-time teacher of record position, the temp-to-perm fee will be due after six months of direct employment with Customer.

DISCOUNTS FOR SUBSTITUTE BUBBLES

A discount will be applied to any Educator assigned to a Substitute Bubble with Customer. Discounts are calculated based on size of bubble committed to by Customer and length of commitment according to the below table:

		Number of educators in bubble						
		1-10	11-20	21-30	31-50	51-75	76-99	100+
Bubble length (days)	1 month	0%	2%	3%	4%	5%	6%	7%
	3 months	3%	4%	5%	6%	7%	8%	9%
	School year	6%	7%	8%	9%	10%	11%	12%

The following terms apply to a Substitute Bubble:

- If a Substitute Bubble is larger in size than originally committed to by Customer, the larger discount will be applied according to the above table.
- If a Substitute Bubble is smaller in size than originally committed to by Customer due to Scoot being unable to source the requested number of Educators, the originally agreed discount will be applied.
- Customer will have the option to renew a Substitute Bubble at the end of each commitment period.
 - Customer shall not have the option to decrease Substitute Bubble size or length other than at the time of a renewal.
 - Customer can choose to increase the size or extend the length of a Substitute Bubble at the start of each month and the larger discount will be applied to future invoices.
 - Substitute Bubbles may be canceled ahead of the notice period should an uncontrollable event force Customer to close its school(s) for a prolonged period (e.g., closure due to a pandemic or government order).
- The Bubble Length is the length of commitment determined in calendar days. The Bubble Length also serves as the notice period for bubble cancellation.
 - All Substitute Bubbles must end on the last Friday of the month in which the renewal date falls.
 - Substitute Bubbles are active on any instructional school day, non-student days are not included.
- Substitute Bubbles are considered long term assignments as they are at least 15 days in length.
- Should an Educator who was part of a Substitute Bubble move to a long-term position with Customer (defined as a single assignment scheduled for 15 days or more), the Customer will be given the choice of backfilling that Educator to maintain Bubble size or decreasing the size of the Bubble however that may also decrease the Substitute Bubble discount applied to future invoices.
- TeachStart Fellows cannot be included in a Substitute Bubble.

EXHIBIT B
EDUCATOR CANCELLATION POLICY

Customer must cancel an assignment no later than midnight before the assignment. If a cancellation is made before this time, no fee will be charged to the school. Cancellations made on the same day of the shift will result in a half-day charge according to the pricing in Exhibit A.

SCOOT GUARANTEE

Scoot stands behind the quality and appropriateness of any candidate we recommend or assign to Customer school. However, Scoot understands that at times unforeseen circumstances can deliver undesirable results.

EDUCATORS

Should a Scoot Educator not satisfy requirements of the assigned position within the first 90 minutes of a half-day shift or the first four hours of a full-day shift, there will be no fee charged to the school or Scoot will diligently work to replace the Educator as quickly as possible by another suitably skilled and qualified Educator.

To avoid a charge, the school must:

- (a) Inform Scoot of the termination of the shift before the Educator leaves the school grounds.
- (b) Allow Scoot a reasonable opportunity to resolve matters directly with the Educator.
- (c) The school must provide feedback on the reason(s) for the termination/cancellation.

Coversheet

Approval of Expanded Learning Opportunities Program (ELOP) Fund Spending Plan- Benito Juarez Elementary

Section: III. Business
Item: C. Approval of Expanded Learning Opportunities Program (ELOP) Fund
Spending Plan- Benito Juarez Elementary
Purpose: Vote
Submitted by:
Related Material: 6724.3 AMPS ELOP.pdf



Quote

BDJtech
214 Main St Suite 383
El Segundo, CA, 90245
P: (513) 404-9354
office@bdjtech.net

Date
Expiration
Quote Number

May 12, 2024
June 11, 2024
6724.3

Ship To
Dennis Clark
DClark@amethodschools.org

Amethood Public Schools
2101 Livingston Street
Oakland, CA 94606
510.816-4803


Project Name	Payment Method	Shipping Method	Delivery DATE
AMPS ELOP	Net30	Ground	As scheduled

QTY	Item	DESCRIPTION	UNIT PRICE	LINE TOTAL
10.00	Projector	NEC MC423W projector	\$ 575.00	\$ 5,750.00
8.00	Projector	4,300 Lumen, WXGA, Laser, DLP Classroom Projector	\$ 1,150.00	\$ 9,200.00
25.00	Lamp	Replacement Lamp for MC423W projector	\$ 157.00	\$ 3,925.00
8.00	Emitter	NEC XpanD 3D RF Transmitter for Projectors/3D Glasses	\$ 70.00	\$ 560.00
8.00	Glasses	50 Pairs - Flat- 3D Glasses Red and Cyan White Frame Anaglyph Cardboard	\$ 18.00	\$ 144.00
20.00	Headset	Meta - Quest 3 Breakthrough Mixed Reality - 128GB	\$ 550.00	\$ 11,000.00
30.00	Case	Hard Shell Custom Travel Case for Meta Quest VR Headsets	\$ 75.00	\$ 2,250.00
5.00	Speaker	Surround Sound Speaker/Amp/Decoder HDMI Input	\$ 175.00	\$ 875.00
200.00	Chromebook	Asus Chromebook with detachable keyboard- CM3001	\$ 375.00	\$ 75,000.00
140.00	Chromebook	Acer Chromebook 511 C736 - 8GB RAM- 32 Flash	\$ 335.00	\$ 46,900.00
300.00	Case	Extreme Shell-F for Acer C736 Clamshell	\$ 30.00	\$ 9,000.00
300.00	Case	Max Cases Explorer 4 Work-In Case w/Pocket 11	\$ 30.00	\$ 9,000.00
5.00	Cart	Anywhere 36 bay cart- AC-PLUS-T pre-wired	\$ 2,300.00	\$ 11,500.00
25.00	Charging	10-Port USB Charging Station with Adjustable Storage	\$ 120.00	\$ 3,000.00
10.00	Charging	8-Port USB Charging Station - 96W/19.2A	\$ 140.00	\$ 1,400.00
200.00	Headphone	USB C Stereo headphone	\$ 17.00	\$ 3,400.00
6.00	Soundbar	Nureva HDL410 Audio Conferencing System (White)	\$ 8,600.00	\$ 51,600.00
1.00	Cafeteria Materials	AV System for Cafeteria to include 5,000 lumen projector, mount, 110" motorized projection screen, control, cabling and speakers	\$ 8,000.00	\$ 8,000.00
2.00	Speaker	Algo 8186 IP Horn Speaker	\$ 455.00	\$ 910.00
2.00	Speaker	Algo 8189 IP Horn Speaker	\$ 485.00	\$ 970.00
3.00	Display	XPR-8 8mm Outdoor LED with Single Face 6h12w signage	\$ 18,000.00	\$ 54,000.00
4.00	Speaker	Bigfoot speaker with 2 wireless microphones	\$ 4,200.00	\$ 16,800.00
8.00	Computer	Esports gaming laptop	\$ 4,000.00	\$ 32,000.00
10.00	Drone	4DRC Mini Drone	\$ 40.00	\$ 400.00
4.00	Printer	FlashForge Adventurer 5M Pro 3D Printer	\$ 580.00	\$ 2,320.00
1.00	Robotics	Zumi set of 10 with activity carts and mat	\$ 1,849.00	\$ 1,849.00
340.00	License	Google console license	\$ 33.00	\$ 11,220.00
340.00	Warranty	Invzbl 36 month ADP warranty- ADH + Mechanical-theft/loss	\$ 130.00	\$ 44,200.00
340.00	Service	White glove services: OS update, enterprise enrollment, asset tagging (provided by district) and WIFI configuration test.	\$ 15.00	\$ 5,100.00
340.00	eWaste	California eWaste	\$ 4.00	\$ 1,360.00
8.00	eWaste	California eWaste	\$ 5.00	\$ 40.00
1.00	Labor	a. wire and install 2 interior flush mounted IP speaker terminating at the patch in local IDF b. wire and install 2 exterior horn speakers on exterior wall outside building	\$ 4,375.00	\$ 4,375.00
1.00	Cafeteria Labor	a. Install projector, screen, controller, and speakers b. Run audio and video cabling to integrate the system c. Program controller for volume control, input, and on/off d. Install electrical for projection screen	\$ 4,100.00	\$ 4,100.00
1.00	Service	Lift rental and delivery	\$ 2,000.00	\$ 2,000.00
3.00	Service	Samsung Installation Service for Outdoor LED Displays with 1 year Labor Warranty extension	\$ 20,000.00	\$ 60,000.00
		Shipping		\$ 15,000.00
		Tax (10.25%)		\$ 36,490.31
		Total		\$ 539,888.31

Coversheet

Approval of Cost of Living Adjustment of 3.2% for 2024-2025

Section:	III. Business
Item:	D. Approval of Cost of Living Adjustment of 3.2% for 2024-2025
Purpose:	Vote
Submitted by:	
Related Material:	Board Briefing Sheet - COLA.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:	Approval of 3.2% Cost of Living Adjustment Increase	
Date:	05/15/2024	
Action: <input checked="" type="checkbox"/>		
Information: <input type="checkbox"/>		
Committee: <input type="checkbox"/>		
RECOMMENDATIONS:	Motion to approve a 3.2% cost of living increase to the salaries of all employees who joined AMPS before March 1, 2024, effective July 1, 2024.	
SUMMARY OF PREVIOUS BOARD DISCUSSION AND ACTION:	None	
SUMMARY OF KEY ISSUES:	Charter Impact has been working with the Amethod team to prepare the 2024-2025 budget. Based on preliminary numbers, the team is confident that our budgets can support a 3.2% cost of living increase for 24-25.	
FISCAL ANALYSIS:	A 3.2% increase will amount to a total budget impact of approximately \$441,484	
ATTACHMENT(s):	None	