



# THE ACADEMY OF ALAMEDA

## The Academy of Alameda Charter School Board Board Meeting

---

### Date and Time

Tuesday December 15, 2020 at 6:30 PM PST

---

### Agenda

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>6:30 PM</b>
Opening Items			
<b>A. Call the Meeting to Order</b>		David Forbes	1 m
<b>B. Zoom Meeting Agreements and Protocol</b>		Taqua Ammar	1 m
<ul style="list-style-type: none"><li>• This meeting is being recorded</li><li>• Please mute yourself when you enter the meeting and while someone else is talking.</li><li>• Use the "raise-hand" icon or raise your hand on video if you have a question.</li><li>• Make sure your name is spelled correctly.</li><li>• You can use the chatbox to write a question.</li><li>• Use reactions to give a "thumbs-up" or "clap."</li></ul>			
<b>C. Record Board Member Attendance (Roll Call)</b>		David Forbes	3 m
<b>D. The Board Reviews The Academy of Alameda's Mission and Envisioned Future Statements</b>		David Forbes	1 m
<b>Mission:</b> The Academy of Alameda equitably develops students into critical thinkers and life-long learners who navigate the world with integrity, and who apply their learning to empower themselves and their communities.			
<b>Envisioned Future:</b> We envision a future where all of our students are successful, and their destinies are not determined by their demographics.			
<b>E. General Public Comments</b>		David Forbes	5 m
<b>II. Consent Agenda</b>			<b>6:41 PM</b>
<b>A. Draft Meeting Minutes</b>	Approve Minutes	David Forbes	
Minutes from the October 22 and November 19 Board Meetings.			
Approve minutes for Board Meeting on November 19, 2020			

<b>B. Check Register &amp; Credit Card Statement</b>	FYI	David Forbes	1 m
--	-----	--------------	-----

Review and approve the November's credit card statement, and Bank of Marin check register for November. These statements and registers show all purchases made using a credit card and vendors paid during the month of November.

<b>C. Vote on Consent Agenda</b>	Vote	David Forbes	1 m
----------------------------------	------	--------------	-----

**III. Board Communications** **6:43 PM**

<b>A. Board Member Reports</b>	Discuss	David Forbes	10 m
--------------------------------	---------	--------------	------

<b>B. Board Committee Reports</b>	FYI	David Forbes	10 m
-----------------------------------	-----	--------------	------

The following committee/s will report out highlights from their recent committee meetings:  
 Student Success Committee from its 12/10/20 meeting.

<b>C. Distance Learning Hub Update</b>	Discuss	Matt Huxley	15 m
--	---------	-------------	------

Plan to serve more students in Learning Hubs at each beginning in mid-January.

<b>D. Enrollment Update - For the 2021/22 School Year</b>	FYI	Matt Huxley	15 m
---	-----	-------------	------

Number of applicants for grades K through 8 from 10/1/20 through 12/11/20 and strategies to boost exposure/enrollment.

**IV. Action Items** **7:33 PM**

<b>A. The Academy of Alameda's COVID-19 Health and Safety Reopening Plan</b>	Vote	Matt Huxley	10 m
--	------	-------------	------

The Academy of Alameda's COVID-19 Health and Safety Plan outlines the policies, practices, and procedures designed to create a safe and healthy environment for students and staff and to mitigate the transmission of COVID-19 to staff and students when they return to campus. The Academy's policy is strongly influenced by county and state guidelines (especially), as well as the Centers for Disease Control and Prevention (CDC). Each school or district must submit its plan to the Alameda County Health Department and receive approval prior to allowing students to return to campus for onsite learning.

<b>B. Elementary and Middle School 1st Interim Reports</b>	Vote	Stacie Ivery	15 m
--	------	--------------	------

Charter schools are required to file two reports during a fiscal year (interim reports) showing the status of the charter school's financial health. The first interim report includes revenue and expenditure actuals from July 1, 2020 through October 31, 2020. In addition, the first interim report reviews the 2020-21 board-approved budget with updated fiscal year-end and multi-year forecasts.

<b>C. The Academy of Alameda's 2019/20 Financial Audit</b>	Vote	Stacie Ivery	10 m
--	------	--------------	------

Charter Schools are required to conduct annual independent financial audits in a manner which shall employ generally accepted accounting principles. Charter Schools are required to transmit a copy of their annual independent financial audit report for the preceding fiscal year to their chartering entity, the SCO, and CDE by December 15th. Due to COVID, all schools will be authorized for an extension without penalty to March 31, 2021. The annual audit will encompass the following key financial & compliance areas:

- Statement of financial position
- Statements of activities and cash flows for the year that ended
- Notes to the financial statements
- State Compliance (Attendance, Instructional Minutes, LCAP, CalPADS, and other State Programs)
- Federal Compliance (a separate audit is required for LEAs that receive more than \$750K/year for federal programs)

Prior to submission, the Board is responsible for reviewing and approving the results of the annual audit. The audit firm will be responsible for submitting the audit to all reporting agencies, no later than December 15.

<b>D. 20-21 Elem &amp; Middle School LCFF Budget Overview for Parents</b>	Vote	Stacie Ivery	5 m
---	------	--------------	-----

Per Senate Bill 98, governing boards are now required to adopt and submit the Budget Overview for Parents on or before December 15, 2020, in conjunction with the charter school's first interim budget report.

<b>E. Campus Search and Seizure Board Policy</b>	Vote	Matt Huxley	20 m
--	------	-------------	------

<b>F. Vote on New AoA Logo Adoption Process</b>	Vote	Matt Huxley	10 m
---	------	-------------	------

The Academy will be adopting a new official logo in January. The Board will vote on a process for adopting it (considering 3 proposals).

**V. Closing Items**

**8:43 PM**

**A.** Review of January 14 Board Meeting Key Agenda Topics

Discuss

David Forbes

5 m

**Key Topics Include:**

- Reopening School Plan Recommendation
- New Website Presentation
- Review 1/24 Board Retreat

**B.** Preview 1/24 Board Retreat Topics

**C.** Adjourn Meeting

Vote

David Forbes

1 m

# Cover Sheet

## Draft Meeting Minutes

**Section:** II. Consent Agenda  
**Item:** A. Draft Meeting Minutes  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:** Minutes for Board Meeting on November 19, 2020  
Board Meeting Min. Oct. 22nd 2020.pdf



DRAFT



# THE ACADEMY OF ALAMEDA

## The Academy of Alameda Charter School Board

### Minutes

#### Board Meeting

---

#### **Date and Time**

Thursday November 19, 2020 at 6:30 PM

---

#### **Directors Present**

A. Price (remote), C. Robie (remote), D. Forbes (remote), K. Zimmerman (remote), Q. Chu (remote), R. Brown (remote), R. Whittaker (remote), W. Schaff (remote)

#### **Directors Absent**

*None*

#### **Guests Present**

A. Cameron (remote), L. Rubin (remote), M. Huxley (remote), S. Hottinger (remote), S. Ivery (remote), T. Ammar (remote)

---

#### **I. Opening Items**

##### **A. Call the Meeting to Order**

D. Forbes called a meeting of the board of directors of The Academy of Alameda Charter School Board to order on Thursday Nov 19, 2020 @ 6:32 PM.

##### **B. Zoom Meeting Agreements and Protocol**

##### **C. Record Board Member Attendance (Roll Call)**

##### **D. The Board Reviews The Academy of Alameda's Mission and Envisioned Future Statements**

##### **E. General Public Comments**

Kate Meade - offering assistance with school supplies.

## II. Consent Agenda

### A. Draft Meeting Minutes

### B. Check Register & Credit Card Statement

### C. Vote on Consent Agenda

A. Price made a motion to Approve agenda without minutes from Oct. 22nd meeting.

R. Whittaker seconded the motion.

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

#### Roll Call

D. Forbes Aye

Q. Chu Aye

W. Schaff Aye

C. Robie Aye

R. Whittaker Aye

K. Zimmerman Aye

R. Brown Aye

A. Price Aye

## III. Board Communications

### A. Board Member Reports

R. Whittaker - concerns about contact tracing and communication if someone tests positive for COVID-19 based on AUSD/After-school program issue. AoA staff took note and assured that we have a sound contact tracing plan.

### B. Board Committee Reports

Q. Chu gave a brief update on the ED Support Eval Committee.

R. Whittaker gave a brief update on the Marketing & Fundraising Committee.

C. Robie gave a brief update on the Student Success Committee.

W. Schaff gave a brief update on the Board Finance Committee.

### C. Elementary and Middle School Fall Data Presentation (Update on student successes and challenges)

Amber Cameron, Miranda Thorman and Leah Rubin presented Elementary and Middle School Fall student academic and attendance data. Next steps for the leadership team is to further analyze and address areas of strength and challenges.

### D. Update On Distance Learning Hubs

Miranda Thorman presented on Distance Learning Hubs update.

The second middle school distance learning hub will open on 11/30/20.

M. Huxley presented on Grade 3-5 learning hubs to start on December 7. The Board is advocating for additional distance learning hubs to address the needs of students who are experiencing challenges from learning at home virtually.

### E. Equity and Inclusion Design Group Meeting Summary Report From Its 11/14/20 Meeting

M. Huxley presented on the Equity and Inclusion Design Group Meeting Summary Report From Its 11/14/20 Meeting

## IV. Action Items

**A. The Academy of Alameda's COVID-19 Health and Safety Reopening Plan**

Item A A vote on the the Academy of Alameda's COVID-19 Health and Safety Reopening Plan will be tabled until a later date.

**B. Executive Director's Updated Recommendation Regarding AoA's Reopening Plan Timeline**

M. Huxley presented on the Executive Director's Updated Recommendation Regarding AoA's Reopening Plan Timeline.

On January 14th, 2021 the board will vote on a plan whether or not to reopen AoA beginning with kindergarten students on January 25th, 2021.

R. Whittaker made a motion to Approve to AoA's Reopening Plan Timeline.

C. Robie seconded the motion.

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

**Roll Call**

R. Whittaker Aye  
R. Brown Aye  
K. Zimmerman Aye  
W. Schaff Aye  
C. Robie Aye  
Q. Chu Aye  
D. Forbes Aye  
A. Price Aye

**C. Board Approved Tagline for The Academy of Alameda**

R. Brown made a motion to Approve AoA to adopt the tagline "engage, inspire, and empower socially conscious students".

R. Whittaker seconded the motion.

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

**Roll Call**

R. Brown Aye  
W. Schaff Aye  
R. Whittaker Aye  
D. Forbes Aye  
K. Zimmerman Aye  
C. Robie Aye  
A. Price Aye  
Q. Chu Aye

**V. Closing Items**

**A. Closed Session: Gov't Code § 54957(b): Executive Director Goals Update**

The Board came back into public session. No action was taken from the closed session.

**B. Review of Key December 15 Board Meeting Agenda Topics**

The Executive Director provided a draft of agenda topics for the December 15 meeting including:

- 2019/20 Audit
- 2020/21 1st Interim Report
- New Website Presentation
- Vote on New AoA Logo
- Campus Search and Seizure Board Policy
- Parent Engagement Policy
- Enrollment Report

- Distance Learning Hub Update

**C. Adjourn Meeting**

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 9:46 PM.

Respectfully Submitted,  
D. Forbes

DRAFT



# THE ACADEMY OF ALAMEDA

## The Academy of Alameda Charter School Board

### Minutes

#### Board Meeting

---

#### **Date and Time**

Thursday October 22, 2020 at 6:30 PM

---

#### **Directors Present**

A. Price (remote), C. Robie (remote), D. Forbes (remote), K. Zimmerman (remote), Q. Chu (remote), R. Brown (remote), R. Whittaker (remote), W. Schaff (remote)

#### **Directors Absent**

*None*

#### **Guests Present**

M. Huxley (remote), M. Thorman (remote), S. Hottinger (remote), S. Ivery (remote), T. Ammar (remote)

---

#### **I. Opening Items**

##### **A. Call the Meeting to Order**

D. Forbes called a meeting of the board of directors of The Academy of Alameda Charter School Board to order on Thursday Oct 22, 2020 @ 6:32 PM.

##### **B. Zoom Meeting Agreements and Protocol**

##### **C. Record Board Member Attendance (Roll Call)**

##### **D. The Board Reviews The Academy of Alameda's Mission and Envisioned Future Statements**

##### **E. Public Comments on Closed Session Item**

No public comments were made.

**F. Closed Session: Public Employee: Discipline/Dismissal/Release**

**G. Return To Public Session**

No actions were taken.

**H. General Public Comments**

No public comment were made.

**II. Consent Agenda**

**A. Draft Meeting Minutes**

**B. Check Register & Credit Card Statement**

D. Forbes made a motion to Approve Check Register & Credit Card Statement.

Q. Chu seconded the motion.

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

**Roll Call**

W. Schaff Aye

Q. Chu Aye

K. Zimmerman Aye

A. Price Aye

C. Robie Aye

D. Forbes Aye

R. Whittaker Aye

R. Brown Aye

**C. Updated Board Policy: Campus Search and Seizure**

This item will be pulled from the consent agenda and put on as an action item at a future Board meeting.

**D. Updated Updated Board Policy: Educational Records and Student Information**

D. Forbes made a motion to Approve the Updated Board Policy: Educational Records and Student Information.

C. Robie seconded the motion.

Motion passed based on edits done on page 5. The board **VOTED** to approve the motion.

**Roll Call**

Q. Chu Aye

C. Robie Aye

W. Schaff Aye

R. Brown Aye

D. Forbes Aye

K. Zimmerman Aye

R. Whittaker Aye

A. Price Aye

**E. Updated Board Policy: Immunization**

**F. Updated Board Policy: Education for Homeless Children and Youth**

**G. ASES Memorandum of Understanding Between ASUD and The Academy of Alameda**

**H. Vote on Consent Agenda**

R. Brown made a motion to Pull consent Items B, C & D for discussion. Approve the rest of the consent items. After discussion, there was a new motion to approve all items on the consent agenda except for item C which was pulled to be placed on a future agenda.

C. Robie seconded the motion.

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

**Roll Call**

R. Whittaker Aye  
Q. Chu Aye  
W. Schaff Aye  
C. Robie Aye  
R. Brown Aye  
A. Price Aye  
K. Zimmerman Aye  
D. Forbes Aye

**III. Board Communications**

**A. Board Member Reports**

**B. Board Committee Reports**

Q. Chu - ED Support and Evaluation Met on Oct 1st. Went over ED goals.

R. Whittaker - Met Marketing & Fundraising Committee.

**C. Presentation On Distance Learning Hubs**

M. Thorman presented on Distance Learning Hubs for the 20/21 school year opening November 2nd.

**D. 2021/22 Enrollment Recruitment Plan**

M. Huxley presented on the 2021/22 Enrollment Recruitment Plan. Enrollment information will be shared in future Board meetings

**E. Equity and Inclusion Design Group Meeting Report Out**

M. Huxley presented on the Equity and Inclusion Design Group Meeting held October 3. The next meeting is scheduled for November 14.

**IV. Action Items**

**A. Executive Director Recommendation to Board On AoA's Reopening Plan Timeline**

M. Huxley presented on Executive Director Recommendation to Board On AoA's Reopening Plan Timeline. The plan called for the Kindergarten to open for partial on-site learning on Dec. 7th, 2020, the first grade on Jan. 11th, 2021 and the second grade on Jan. 18th, 2021.

D. Forbes made a motion to Pass the Executive Director Recommendation to Board On AoA's Reopening Plan Timeline.

R. Whittaker seconded the motion.

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

**Roll Call**

K. Zimmerman Aye  
D. Forbes Aye  
C. Robie Aye  
A. Price Aye  
W. Schaff Aye  
R. Brown Aye  
Q. Chu Aye  
R. Whittaker Aye

**B. The Academy of Alameda Board of Directors Resolution in Support of Proposition 15**

C. Robie made a motion to approve Resolution #10.22.20.1 - The Academy of Alameda Board of Directors Resolution in Support of Proposition 15.

W. Schaff seconded the motion.

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

**Roll Call**

R. Brown Aye  
W. Schaff Aye  
R. Whittaker Aye  
K. Zimmerman Aye  
D. Forbes Aye  
Q. Chu Aye  
C. Robie Aye  
A. Price Aye

**C. The Academy of Alameda Board of Directors Resolution Specific To the City of Alameda's Measure Z**

D. Forbes made a motion to approve Resolution #10.22.20.2 - The Academy of Alameda Board of Directors Resolution Specific To the City of Alameda's Measure Z.

R. Whittaker seconded the motion.

The motion did not carry.

**Roll Call**

Q. Chu No  
C. Robie No  
R. Brown No  
R. Whittaker Aye  
D. Forbes No  
K. Zimmerman No  
W. Schaff No  
A. Price No

**D. The Academy of Alameda Board of Directors Resolution in Support of Proposition 16**

R. Whittaker made a motion to approve Resolution #10.22.20.3 - The Academy of Alameda Board of Directors made to approve Resolution Proposition 16.

A. Price seconded the motion.

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

**Roll Call**

W. Schaff Aye  
D. Forbes Aye  
K. Zimmerman Aye  
R. Whittaker Aye  
R. Brown Aye  
Q. Chu Aye  
C. Robie Aye  
A. Price Aye

**V. Closing Items**

**A. Review of Key November 19 Board Meeting Agenda Topics**

Board members discussed agenda items for November 19th Board meeting.

W. Schaff made a motion to Approve November 19 Board Meeting Agenda Topics.

R. Whittaker seconded the motion.

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

**Roll Call**



R. Whittaker Aye  
D. Forbes Aye  
Q. Chu Aye  
K. Zimmerman Aye  
R. Brown Aye  
W. Schaff Aye  
C. Robie Aye  
A. Price Aye

**B. Adjourn Meeting**

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 9:13 PM.

Respectfully Submitted,  
D. Forbes

# Cover Sheet

## Check Register & Credit Card Statement

**Section:** II. Consent Agenda  
**Item:** B. Check Register & Credit Card Statement  
**Purpose:** FYI  
**Submitted by:**  
**Related Material:** 2020-11 November Check Register.pdf  
2020-11 November Credit Card Statement.pdf



## The Academy of Alameda Check Register

2020-21

November

Grand Total 190,689.34

Date	Check Number	Vendor	Description	Check Amount
11/2/2020		USPS	Postage: Permit #7026	4,500.00
11/2/2020		Square	Monthly Admin Fee (November 2020)	35.00
11/10/2020		Equitable	Vision & Dental Insurance Premium - November 2020	5,040.05
11/11/2020	BP10910	Communication Works (S Corp)	SPED Contractor: Speech Services (Oct 2020)	11,303.00
11/11/2020	BP10909	Jessica Serrano	SPED Contractor: DHH Consulting (Sept); (Oct)	1,564.00
11/11/2020	BP10904	Kahoot! AS	DL Tools: Kahoot! Licenses (7)	504.00
11/11/2020		Kantors Office Furniture	Office Furniture (Social Distancing)	3,582.25
11/11/2020		US Bank Equipment Finance	Lease payment (10/25/20 - 11/25/20)	321.80
11/11/2020	BP10903	Xerox Financial Services (CT#010-0019523-003)	CT#3: Lease payment (10/30/20 - 11/29/20)	287.16
11/11/2020	BP10905	Verizon	Hotspots (10/02/20 - 11/01/20)	380.10
11/11/2020	BP10911	Nora Bullock	Consultant: COVID Prep (Sept - Oct)	5,800.00
11/11/2020	BP10908	Mr. Copy (MRC Smart Technology Solutions)	Contract Overage: (09/07/20 - 10/06/20)	0.66
11/11/2020	BP10907	Janet Redondo	Bookkeeping Services (Oct 2020)	600.00
11/11/2020	BP10906	Gachina Landscape Management	Gardening Service (Nov 2020)	778.00
11/12/2020	BP10913	Gilbert Associates, Inc.	Accounting Services: PPP Loan Consultation	490.76
11/12/2020	BP10912	T-Mobile	Hotspots (10/02/20 - 11/01/20)	1,947.50
11/13/2020	VV418	ParentSquare Inc.	20-21 Parent Communication Subscription	4,240.00
11/20/2020		Amazon Capital Services	Student & Office Supplies	6,020.08
11/20/2020		Amazon Capital Services	Student & Office Supplies	360.68
11/20/2020		Amazon Capital Services	Student & Office Supplies	1,722.09
11/20/2020		USPS	Postage: Permit #7026	3,000.00
11/20/2020		Bank of Marin (Cardmember Service)	BoM CC Payment (October Purchases)	10,696.40
11/23/2020	BP10919	Amazon Capital Services	Student & Office Supplies	145.95
11/23/2020	BP10914	Amazon Capital Services	Student & Office Supplies	110.35
11/23/2020	BP10916	Alameda Unified School District	20-21 Oversight & FUA (Q1)	22,025.00
11/23/2020	BP10918	Academic Entertainment, Inc.	Assembly: Wacky Science (01/06/21)	238.50
11/23/2020	BP10922	Amazon Capital Services	Student & Office Supplies	155.81
11/23/2020	BP10920	Alameda Unified School District	20-21 Oversight & FUA (Q1)	34,972.00
11/23/2020		California Choice	Health Insurance Premium - December 2020	44,314.33
11/23/2020	BP10923	CharterSafe	20-21 Worker's Comp & Insurance (December)	11,187.00
11/23/2020	BP10924	CMG Language Services, LLC dba Colorprint (1099-7)	Enrollment Postcards	6,695.70
11/23/2020	BP10928	Department of Justice	Fingerprinting: DOJ & FBI fees (Oct)	113.00

Note: Multiple expenses or "Itemized/Invoice Amounts" may be paid by one check. The total "Check Amount" will appear for each "Itemized/Invoice Amount" paid by the check.



## The Academy of Alameda Check Register

2020-21

November

Grand Total 190,689.34

Date	Check Number	Vendor	Description	Check Amount
11/23/2020	BP10917	Girard, Edwards, Stevens & Tucker LLP	Legal fees thru 10/31/20	495.00
11/23/2020	BP10926	Kantors Office Furniture	Office Furniture (Warehouse Return)	350.00
11/23/2020	BP10925	Mr. Copy (MRC Smart Technology Solutions)	Contract Overage: (07/15/20 - 10/14/20)	45.54
11/23/2020	BP10927	Office Depot Inc.	COVID-19 Posters/Signage	112.11
11/23/2020	BP10915	Starline Supply Company	Custodial Supplies	3,516.39
11/23/2020	BP10921	Wasp Barcode Technologies	Barcoding for tech equipment (20-21)	390.01
11/24/2020		Pitney Bowes, Inc.	Lease Property Tax	8.23
11/24/2020		Pitney Bowes, Inc.	Lease Property Tax	21.19
11/25/2020	BP10931	Alameda County Industries	Debris Box (09/01/20 - 09/30/20); (10/01/20 - 10/31/20)	410.28
11/25/2020	BP10934	Xerox Financial Services (CT#010-0082705-001)	CT#1: Lease payment (11/15/20 - 12/14/20)	342.67
11/25/2020	BP10933	Xerox Financial Services (CT#010-0082705-002)	CT#2: (82705) Lease Payment (11/15/20 - 12/14/20)	188.75
11/25/2020	BP10929	Best Instrument Repair Co. (1099-7)	Instrument Repairs	58.00
11/25/2020	BP10932	Interpreters Unlimited (1099-7) (S Corp)	Translation Services for P/T Conferences: Spanish & Cantonese	720.00
11/25/2020	BP10930	PresenceLearning	Online SPED Assessment (September 2020); (October 2020)	900.00

Note: Multiple expenses or "Itemized/Invoice Amounts" may be paid by one check. The total "Check Amount" will appear for each "Itemized/Invoice Amount" paid by the check.



**December 2020 Statement**

Open Date: 11/03/2020 Closing Date: 12/02/2020



**Visa® Community Card**  
ACADEMY OF ALAMEDA (CPN 001559617)

**Cardmember Service** ☎ 1-866-552-8855  
BUS 30 ELN 1

<b>New Balance</b>	<b>\$2,738.86</b>
<b>Minimum Payment Due</b>	<b>\$28.00</b>
<b>Payment Due Date</b>	<b>12/28/2020</b>

<b>Activity Summary</b>		
Previous Balance	+	\$10,696.40
Payments	-	\$10,696.40 <sup>CR</sup>
Other Credits		\$0.00
Purchases	+	\$2,738.86
Balance Transfers		\$0.00
Advances		\$0.00
Other Debits		\$0.00
Fees Charged		\$0.00
Interest Charged		\$0.00
<b>New Balance</b>	<b>=</b>	<b>\$2,738.86</b>
<b>Past Due</b>		<b>\$0.00</b>
<b>Minimum Payment Due</b>		<b>\$28.00</b>
Credit Line		\$50,000.00
Available Credit		\$47,261.14
Days in Billing Period		30

**Payment Options:**



Mail payment coupon with a check



Pay online at [myaccountaccess.com](http://myaccountaccess.com)



Pay by phone 1-866-552-8855

*No payment is required.*

CPN 001559617

0047985100550558300000028000002738866



**Automatic Payment**

24-Hour Cardmember Service: 1-866-552-8855

- ☎ . to pay by phone
- ☎ . to change your address

Account Number:
Your new full balance of \$2,738.86 will be automatically deducted from your account on 12/21/20.

000009802 01 SP 000638651762396 E

ACADEMY OF ALAMEDA  
ACCOUNTS PAYABLE  
401 PACIFIC AVE  
ALAMEDA CA 94501-1837



### What To Do If You Think You Find A Mistake On Your Statement

If you think there is an error on your statement, please call us at the telephone number on the front of this statement, or write to us at: Cardmember Service, P.O. Box 6335, Fargo, ND 58125-6335.

In your letter or call, give us the following information:

- ▶ Account information: Your name and account number.
  - ▶ Dollar amount: The dollar amount of the suspected error.
  - ▶ Description of Problem: If you think there is an error on your bill, describe what you believe is wrong and why you believe it is a mistake.
- You must contact us within 60 days after the error appeared on your statement. While we investigate whether or not there has been an error, the following are true:
- ▶ We cannot try to collect the amount in question, or report you as delinquent on that amount.
  - ▶ The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount.
  - ▶ While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
  - ▶ We can apply any unpaid amount against your credit limit.

### Your Rights If You Are Dissatisfied With Your Credit Card Purchases

If you are dissatisfied with the goods or services that you have purchased with your credit card, and you have tried in good faith to correct the problem with the merchant, you may have the right not to pay the remaining amount due on the purchase.

To use this right, all of the following must be true:

1. The purchase must have been made in your home state or within 100 miles of your current mailing address, and the purchase price must have been more than \$50. (Note: Neither of these are necessary if your purchase was based on an advertisement we mailed to you, or if we own the company that sold you the goods or services.)
2. You must have used your credit card for the purchase. Purchases made with cash advances from an ATM or with a check that accesses your credit card account do not qualify.
3. You must not yet have fully paid for the purchase.

If all of the criteria above are met and you are still dissatisfied with the purchase, contact us in writing at: Cardmember Service, P.O. Box 6335, Fargo, ND 58125-6335. While we investigate, the same rules apply to the disputed amount as discussed above. After we finish our investigation, we will tell you our decision. At that point, if we think you owe an amount and you do not pay we may report you as delinquent.

### Important Information Regarding Your Account

**1. INTEREST CHARGE:** Method of Computing Balance Subject to Interest Rate: We calculate the periodic rate or interest portion of the **INTEREST CHARGE** by multiplying the applicable Daily Periodic Rate ("**DPR**") by the Average Daily Balance ("**ADB**") (including new transactions) of the Purchase, Advance and Balance Transfer categories subject to interest, and then adding together the resulting interest from each category. We determine the **ADB** separately for the Purchases, Advances and Balance Transfer categories. To get the **ADB** in each category, we add together the daily balances in those categories for the billing cycle and divide the result by the number of days in the billing cycle. We determine the daily balances each day by taking the beginning balance of those Account categories (including any billed but unpaid interest, fees, credit insurance and other charges), adding any new interest, fees, and charges, and subtracting any payments or credits applied against your Account balances that day. We add a Purchase, Advance or Balance Transfer to the appropriate balances for those categories on the later of the transaction date or the first day of the statement period. Billed but unpaid interest on Purchases, Advances and Balance Transfers is added to the appropriate balances for those categories each month on the statement date. Billed but unpaid Advance Transaction Fees are added to the Advance balance of your Account on the date they are charged to your Account. Any billed but unpaid fees on Purchases, credit insurance charges, and other charges are added to the Purchase balance of the Account on the date they are charged to the Account. Billed but unpaid fees on Balance Transfers are added to the Balance Transfer balance of the Account on the date they are charged to the Account. In other words, billed and unpaid interest, fees, and charges will be included in the **ADB** of your Account that accrues interest and will reduce the amount of credit available to you. To the extent credit insurance charges, overlimit fees, Annual Fees, and/or Travel Membership Fees may be applied to your Account, such charges and/or fees are not included in the **ADB** calculation for Purchases until the first day of the billing cycle following the date the credit insurance charges, overlimit fees, Annual Fees and/or Travel Membership Fees (as applicable) are charged to the Account. Prior statement balances subject to an interest-free period that have been paid on or before the payment due date in the current billing cycle are not included in the **ADB** calculation.

**2. Payment Information:** You must pay us in U.S. Dollars with checks or similar payment instruments drawn on a financial institution located in the United States. We will also accept payment in U.S. Dollars via the Internet or phone or previously established automatic payment transaction. We may, at our option, choose to accept a payment drawn on a foreign financial institution. However, you will be charged and agree to pay any collection fees required in connection with such a transaction. The date you mail a payment is different than the date we receive that payment. The payment date is the day we receive your check or money order at Cardmember Service, P.O. Box 790408, St. Louis, MO 63179-0408 or the day we receive your electronic or phone payment. All payments by check or money order accompanied by a payment coupon and received at this payment address will be credited to your Account on the day of receipt if received by 5:00 p.m. CT on any banking day. Mailed payments that do not include the payment coupon and/or are mailed to a different address will be processed within 5 banking days of receipt and credited to your Account on the day of receipt. In addition, if you mail your payment without a payment coupon or to an incorrect address, it may result in a delayed credit to your Account, additional **INTEREST CHARGES**, fees, and possible suspension of your Account. Internet and telephone payment options are available, and crediting times vary (but generally must be made before 5:00 p.m. CT to 8 p.m. CT depending on what day and how the payment is made). If you are making an internet or telephone payment, please contact Cardmember Service for times specific to your Account and your payment option. Banking days are all calendar days except Saturday, Sunday and federal holidays. Payments due on a Saturday, Sunday or federal holiday and received on those days will be credited on the day of receipt. There is no prepayment penalty if you pay your balance at any time prior to your payment due date.

**3. Credit Reporting:** We may report information on your Account to Credit Bureaus. Late payments, missed payments or other defaults on your Account may be reflected in your credit report.



**December 2020 Statement** 11/03/2020 - 12/02/2020  
 ACADEMY OF ALAMEDA (CPN 001559617)

Page 2 of 4

**Cardmember Service** ☎ 1-866-552-8855



**Important Messages**

Paying Interest: You have a 24 to 30 day interest-free period for Purchases provided you have paid your previous balance in full by the Payment Due Date shown on your monthly Account statement. In order to avoid additional INTEREST CHARGES on Purchases, you must pay your new balance in full by the Payment Due Date shown on the front of your monthly Account statement.

There is no interest-free period for transactions that post to the Account as Advances or Balance Transfers except as provided in any Offer Materials. Those transactions are subject to interest from the date they post to the Account until the date they are paid in full.

Your payment of \$2738.86 will be automatically deducted from your bank account on 12/21/2020. Please refer to your AutoPay Terms and Conditions for further information regarding this account feature.

Speed through checkout with the added security and convenience of PayPal. Go to the Mobile App or manage your account online. Link your card to PayPal today.

Annual Account Summary tool can help you review your spending and plan ahead. An updated monthly report is available at the beginning of each month, it provides a clear picture of your spending pattern for year-to-date purchases and the prior two years. Yearend summary of charges, Expense by category and print feature for tax reporting are a few of the many features available to you. For details, log in to myaccountaccess.com/AAS.

**Transactions** HUXLEY, MATTHEW P **Credit Limit \$27000**

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
<b>Purchases and Other Debits</b>					
11/03	11/02	9975	ADOBE *800-833-6687 800-833-6687 CA	\$104.93	_____
11/04	11/04	9101	WPY*EdTec 855-469-3729 CA	\$50.00	_____
11/05	11/04	9727	PAYPAL *COMM WORKS 402-935-7733 CA	\$35.00	_____
11/06	11/05	2538	BUREAU OF EDUCATION AN 800-7362136 WA	\$479.00	_____
11/13	11/13	5973	GUIDED READERS HTTPSGUIDEDRE NY	\$99.00	_____
11/16	11/14	2058	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	\$258.00	_____
11/17	11/16	2911	COVID-19 BY KYLA.COM KYLA.COM CA	\$4.92	_____
11/23	11/21	7123	PODS #50 888-7767637 CA	\$217.43	_____
11/23	11/20	0792	COVID-19 BY KYLA.COM KYLA.COM CA	\$3.61	_____
11/23	11/20	8841	GUIDED READERS HTTPSGUIDEDRE NY	\$66.57	_____
11/30	11/29	9758	BambooHR HRIS 866-3879595 UT	\$99.00	_____
12/02	12/01	1030	COVID-19 BY KYLA.COM KYLA.COM CA	\$779.22	_____
<b>Total for Account</b>				<b>\$2,196.68</b>	

**Transactions** HOTTINGER, SUMMER **Credit Limit \$7500**

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
<b>Purchases and Other Debits</b>					
11/09	11/08	3939	Audible*2860T45P2 Amzn.com/bill NJ	\$14.95	_____
11/17	11/16	1877	EIG*BLUEHOST.COM 888-4014678 UT	\$17.99	_____
11/20	11/19	4192	EDUCATION WEEK 800-445-8250 MD	\$40.00	_____
<b>Total for Account</b>				<b>\$72.94</b>	

Continued on Next Page



December 2020 Statement 11/03/2020 - 12/02/2020  
 ACADEMY OF ALAMEDA (CPN 001559617)

Page 3 of 4

Cardmember Service ☎ 1-866-552-8855

**Transactions** THORMAN,MIRANDA Credit Limit \$7500

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
<b>Purchases and Other Debits</b>					
11/16	11/13	8295	CALIFORNIA SCIENCE TEA 916-9797004 CA	\$25.00	_____
<b>Total for Account</b>				<b>\$25.00</b>	

**Transactions** DEARMEY,LEAH R Credit Limit \$5000

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
<b>Purchases and Other Debits</b>					
11/06	11/04	3997	DEVELOPMENTAL STUDIES 800-666-7270 CA	\$396.95	_____
11/16	11/14	1371	YELP-GRUBHUBTOPUP SEAMLESS.COM NY	\$47.29	_____
<b>Total for Account</b>				<b>\$444.24</b>	

**Transactions** BILLING ACCOUNT ACTIVITY

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
<b>Payments and Other Credits</b>					
11/20	11/20	MTC	PAYMENT THANK YOU	\$10,696.40CR	_____
<b>Total for Account</b>				<b>\$10,696.40CR</b>	

<b>2020 Totals Year-to-Date</b>	
Total Fees Charged in 2020	\$178.54
Total Interest Charged in 2020	\$0.00

**Interest Charge Calculation**

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

\*\*APR for current and future transactions.

Balance Type	Balance By Type	Balance Subject to Interest Rate	Variable	Interest Charge	Annual Percentage Rate	Expires with Statement
**BALANCE TRANSFER	\$0.00	\$0.00	YES	\$0.00	13.99%	
**PURCHASES	\$2,738.86	\$0.00	YES	\$0.00	13.99%	
**ADVANCES	\$0.00	\$0.00	YES	\$0.00	23.99%	

Continued on Next Page





December 2020 Statement 11/03/2020 - 12/02/2020  
ACADEMY OF ALAMEDA (CPN 001559617)

Page 4 of 4

Cardmember Service

1-866-552-8855



**Contact Us**



Phone

Voice: 1-866-552-8855  
TDD: 1-888-352-6455  
Fax: 1-866-807-9053



Questions

Cardmember Service  
P.O. Box 6353  
Fargo, ND 58125-6353



Mail payment coupon  
with a check

Cardmember Service  
P.O. Box 790408  
St. Louis, MO 63179-0408



Online

[myaccountaccess.com](http://myaccountaccess.com)

*End of Statement*

ACADEMY OF ALAMEDA



# Link your credit card to PayPal today!!!

Experience faster checkouts, added security and convenience. It's all there for you when you link your card to PayPal.

**Link your card in the Mobile App or online today.**

Recent updates to your account may impact your eligibility to enroll in PayPal.



# Cover Sheet

## Distance Learning Hub Update

**Section:** III. Board Communications  
**Item:** C. Distance Learning Hub Update  
**Purpose:** Discuss  
**Submitted by:**  
**Related Material:** AoA's Distance Learning Hub Plan Update 12.15.20 (1).pdf



# AoA's Distance Learning Hub Update

12/15/20

The Academy of Alameda  
Public Schools

# Projected Number of Learning Hubs/Cost This Year

	<b>K-5</b>	<b>6-8</b>
Current # of Learning Hubs	1	2
Number of Hubs to Open in January	1	1
Projected # of Additional Learning Hubs	1 to 2	2
Total # of Learning Hubs Students Served	3 to 4 (42 to 56 Students)	5 (70 students)

\* **Cost of addition Hub staffing included in the 2020/21 budget**

The Academy of Alameda  
Public Schools



# Student Recruitment Strategies/Challenges

## Students Being Served

- Students experiencing significant challenges learning virtually at home
  - Higher percentage of students who qualify for free and reduced lunch, EL students

## Strategies Used to Recruit Students

- Each school's COST (Coordination of Services Team) creates a list of students to be served based on feedback from teachers, counselors, etc.
- Letters are sent home informing them of the services included, logistics, etc.
- Students are contacted by support personnel
- Staff send emails and/or calls to each family
- Staff gives tours of the Hub classroom to students and parents/s if needed

## Main Challenges of Serving Select Targeted Students

- Families are concerned about their child getting COVID-19
- Transportation challenges
- Connecting to some of our Arabic speaking families
- Siblings (a sibling wants to attend with the one who is targeted to be in the learning hub)
- The current high numbers COVID-19 case rate (families afraid of students of getting Covid-19, may a family members with health challenges) Some families are concerned about the rising numbers, and no longer want their child to attend the hub.
- Student may be caring for siblings
- Students do not want to attend
- Can't get ahold of students' families despite letter home, emails, calls

# Cover Sheet

## Enrollment Update - For the 2021/22 School Year

**Section:** III. Board Communications  
**Item:** D. Enrollment Update - For the 2021/22 School Year  
**Purpose:** FYI  
**Submitted by:**  
**Related Material:** Enrollment Update - 2021\_22 School Year (2).pdf





# Enrollment Update - 2021/22 School Year

AoA Board Meeting Presentation - 12/15/20

The Academy of Alameda  
Public Schools

## Enrollment Areas of Strength and Growth Areas

### Strengths

- Low mobility: We have retained families who have enrolled at AoA (strong messaging about our program)
- Enrollment at the ES has been strong since its inception
- Feedback on our presentations has been generally very favorable
- We have continued to enroll a diverse student body
- Strong communication from the application through enrollment process
- High percentage of 5th grade students enrolled into the 6th grade (45/50)

### Areas to Improve this Year

- Increase incoming 6th grade enrollment (and current 6th grade enrollment)
- Increase in-district enrollment
- Complete enrollment process by May 1 (Verified Enrollment)
- Increase Kindergarten applications
- Continue to communicate to and “excite” families through the 1st day of school
- Improve social media recruitment efforts
- Utilize current families more effectively
- Track how families heard about us and reputation in the community



# Enrollment Applications (12/11/20) V. 2019/20 (12/11/19)

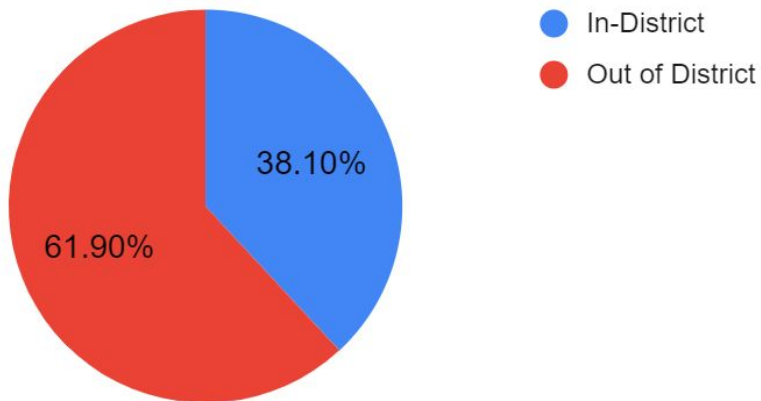
Grade	2019/20	2020/21	6/30/20 Goal	Current Enrollment
K	56	23	52	47
1	3	10	52	46
2	9	6	52	52
3	11	9	52	51
4	9	6	52	51
5	14	6	56	56
6	107	65	150	129
7	3	3	145	143
8	6	3	140	166



# K-5 and Middle School Applications - In/Out of District %'s (12/11/20)

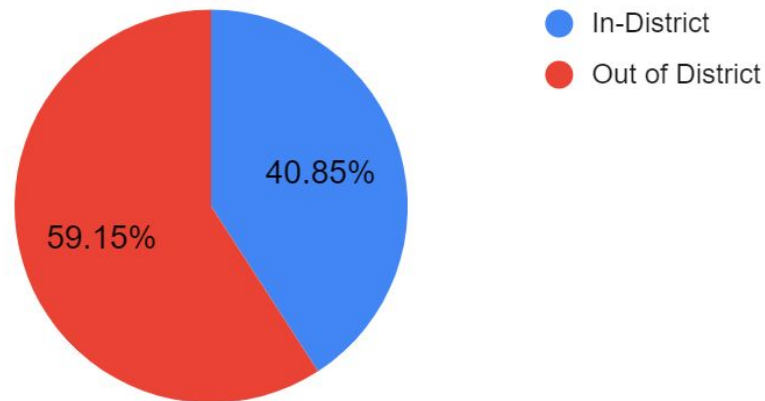
## 2021/22 Elementary School Applications

10/1/20 - 12/11/20

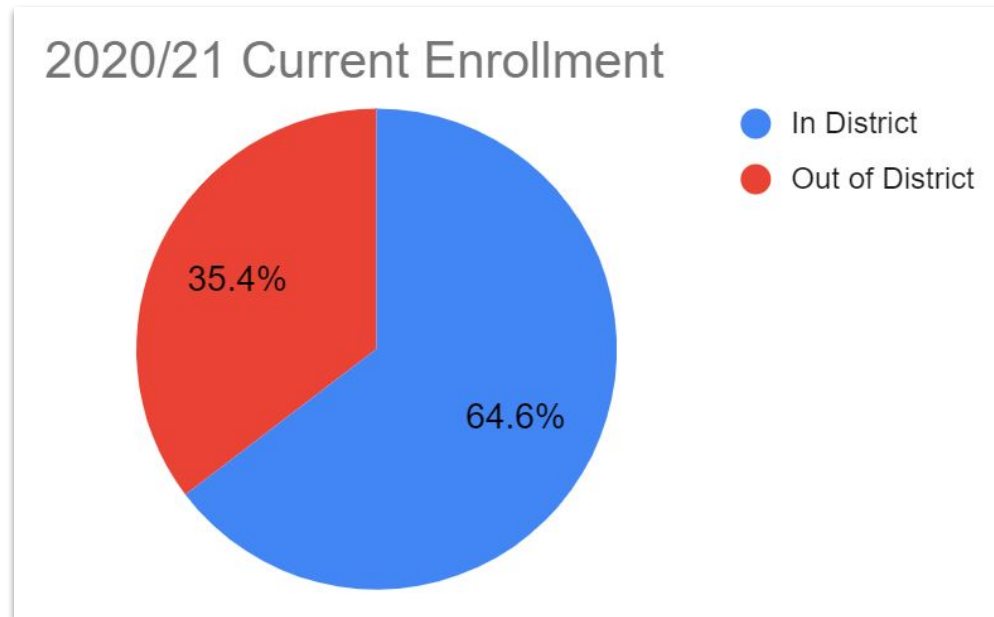


## 2021/22 Middle School Applications

10/1/20 - 12/11/20

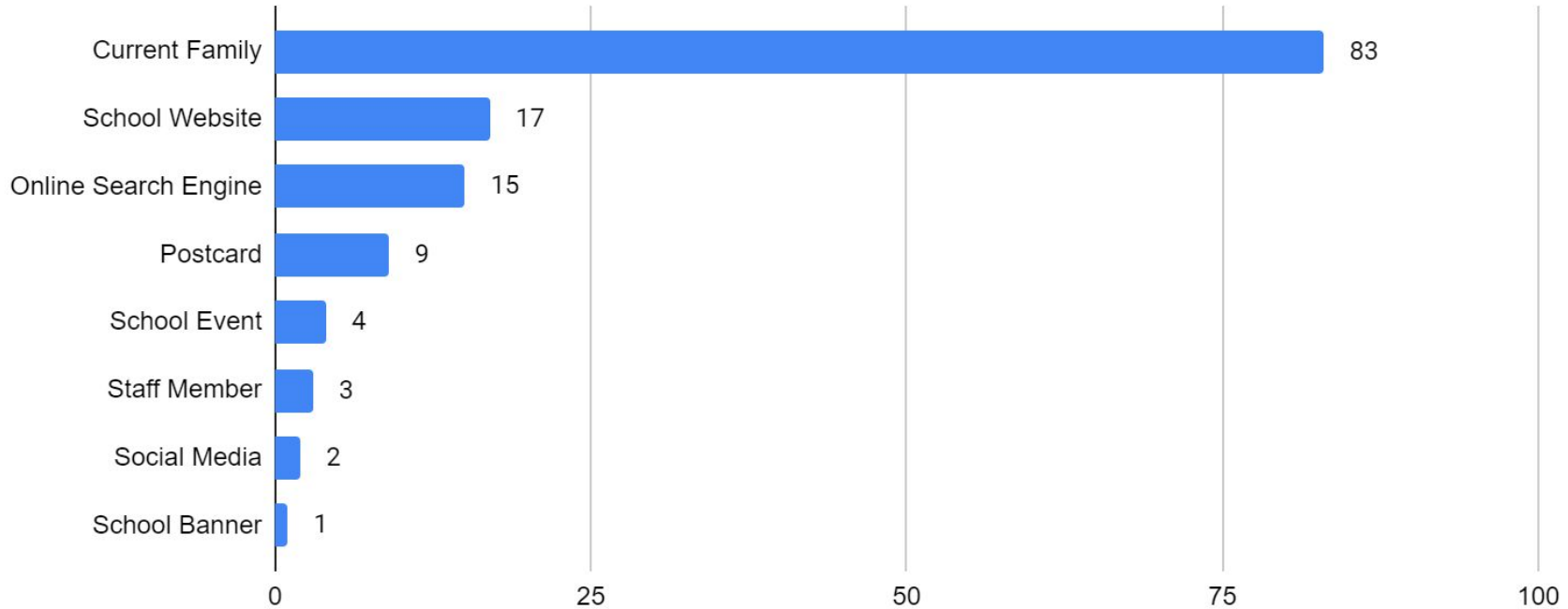


# Current K-8 Enrollment - In/Out of District



## 2021-22 Source Information for Incoming Families

10/1/20 - 12/9/20



# Next Steps

- Add one additional Enrollment Information Event for each school
- Make a decision whether or no to create a short-term 2 to 3 months) contract with Larson Communications or a similar organization from January through March (Targeted social media ads, remarketing, etc.) to build our capacity to utilize social media.
- Attempt to schedule specific exclusive enrollment events with Head Start, and 3 to 5 Alameda preschools.
- Increase use of social media and communication to current parents to promote our enrollment events
- Advertising in 510 families (Website that promotes family events, schools, etc.)
- Utilize enrollment video with current families, social media etc.
- Review and consider changes to lottery preferences (Present recommendations at 1/15 meeting)

# Questions

# Questions



# Cover Sheet

## The Academy of Alameda's COVID-19 Health and Safety Reopening Plan

**Section:** IV. Action Items  
**Item:** A. The Academy of Alameda's COVID-19 Health and Safety Reopening Plan  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:**  
AoA's 20-21 Health and Safety Reopening Plan .pdf  
Health and Safety School Reopening Handbook Presentation for AoA Board 12.15.20.pdf

***The Academy of Alameda's  
Health and Safety  
Reopening Plan  
Fall, 2020-21***

**Executive Director:** Matt Huxley

**Date of Reopening:** TBD

**Date of Submission:** TBD

**School Type:** Charter

**COVID-19 District Liaison:** Summer Hottinger

<b>COVID-19 REOPENING SCHOOLS HEALTH AND SAFETY PLAN SUMMARY</b>	<b>3</b>
SCHOOL INFORMATION	3
COMMUNITY EXPECTATIONS	4
<b>OVERVIEW OF HEALTH AND SAFETY PROTOCOLS</b>	<b>5</b>
Daily Health Screening	5
Exclusion From School Based On Symptom Screening	6
Hand Washing and Hand Sanitizing	6
Personal Protective Equipment (PPE)	6
Masks and Face Shields	7
Feasibility and Adaptations	7
Small, Stable Cohorts	8
Physical Distancing	8
Restrooms	9
Signage and Markers	9
Cleaning and Disinfecting	9
Ventilation	9
<b>DROP-OFF AND PICK-UP</b>	<b>10</b>
Carpooling	10
Campus Map	10
Drop Off and Pick Up Schedule	11
<b>COVID-19 SYMPTOMS, CONTACT, AND DIAGNOSIS MATRIX</b>	<b>12</b>
Certification for Student Returning to AoA after COVID-19 Symptoms, Positive Test Result, or Exposure	16
Community Commitment	16
<b>TRIGGERS FOR SWITCHING TO DISTANCE LEARNING</b>	<b>17</b>
<b>COMMUNICATIONS, TRAINING, AND CONTACT TRACING</b>	<b>17</b>
Overview of Staff Responsibilities and Training	18
Overview of Family Information and Training	18
Contact Tracing	19
<b>SCHOOL LEADERSHIP CONTACT INFO &amp; COVID-19 RESPONSE TEAM</b>	<b>20</b>

# COVID-19 REOPENING SCHOOLS HEALTH AND SAFETY PLAN SUMMARY

The Academy of Alameda is committed to providing a safe environment where dynamic and engaging learning thrives. Health and safety, while supporting our students' academic success and social emotional well-being, is at the forefront of our efforts. The Academy of Alameda's COVID-19 Health and Safety Reopening Plan has been shaped by the following four key elements as well as by a number of key guidance documents from the county, state and federal governments (See Key Guidance Documents below). The main document that we are using is the [COVID-19 School Guidance: Alameda County Schools Reopening Plans](#) as Alameda County's plan incorporates information from a number of key resources and the state provides each county with a degree of autonomy to set guidelines and make recommendations based on local data. This document will be updated to reflect changes in county, state and federal guidelines and laws as well as changes in school operations to reflect best practices based on experience.

## 1. Health and Safety

- a. The health, safety, and social-emotional well being of our students, staff, and families are always our top priorities at AoA. With the introduction of COVID-19, we have made significant changes to how we approach health and safety--all of which are outlined in this document and all of which were developed in conjunction with the guidance set forth by state and local officials.

## 2. Student Learning

- a. We believe that students learn best when they are on campus and in class with their teacher(s). However, there are currently significant health and safety concerns that impede us from conducting school in this manner. It is therefore incumbent upon us to develop alternative methods of educating students--methods that allow for flexibility as conditions change and that allow for a variety of entry points, given that not all students need the same things. The Academy of Alameda has two main instructional plans for the 2020/21 school year.
  - i. Distance Learning Only (students learn remotely from home)
  - ii. Blended Learning Environment: Students in specific grades attend school for part of the day or week and learn remotely for the other part of the day or week. The blended learning option may be available for only some students (with the highest needs).
 \* Families can make the decision to have their child learn remotely for the entire 2020/21 school year, even if a blended program is offered.

## 3. Staff and Organizational Capacity

- a. Our instructional models have also been developed with attention to their impact on our staff and on our organization. We have endeavored to provide flexibility for students and families while not compromising our staff's ability to continue to support students at the highest level.

## 4. Family Needs

- a. We recognize that in this time of uncertainty each family is experiencing its own issues and challenges and that families' needs are variable. Because of COVID related issues, some students may be unable to physically attend school. At all times, AoA will have a learning model that allows for those students to remain at home.

## SCHOOL INFORMATION

The Academy of Alameda plans to reopen one grade level at a time, with the following timelines and numbers of students and staff expected to be on campus. Please note that The Academy operates two schools--an elementary school and a middle school--with two CDS codes. While the organization plans to phase in grades K-2 initially, there currently is not a specific timeline for reopening grades 3 through 5 in the elementary school and grades 6-8 in the middle school.

Grade Level	Date of Reopening	# of Students Returning	# of Staff Returning
Kindergarten	December 7, 2020	28	19 Includes admin, teachers, office staff, support personnel, custodians, breakfast/lunch staff
1st	January 11, 2020	30	22 Includes admin, teachers, office staff, support personnel, custodians, breakfast/lunch staff
2nd	January 18, 2020	30	25 Includes admin, teachers, office staff, support personnel, custodians, breakfast/lunch staff
3rd-5th*	TBD. Possibly February.	TBD	TBD
6th-8th*	TBD.	TBD	TBD

\*The Academy will open learning hubs for grades 3-8 while the school continues to assess the feasibility of opening those grade levels for on campus instruction.

## COMMUNITY EXPECTATIONS

As the school reopens, your cooperation is essential to maintaining a safe learning environment. All members of the AoA community have the shared responsibility to prevent the spread of illness when they are aware or suspect that they have contracted a communicable disease.

It is crucial that all members of our school community remain committed to the safety policies and procedures listed in this and in future communications to ensure the safety of students and staff. As a member of the AoA community, you agree to abide by the following requirements:

**Follow State, Local, and Federal Orders.** All families are expected to adhere to the directives of local, state, and federal health departments, regarding social distancing in public and other measures to reduce the spread of COVID-19.

**COVID-19 Testing and Notification.** If your children or someone in your household tests positive for COVID-19, you must notify our executive director, Matt Huxley ([mhuxley@aoaschools.org](mailto:mhuxley@aoaschools.org)) and the corresponding principal (Leah Rubin, elementary school, [lrubin@aoaschools.org](mailto:lrubin@aoaschools.org), Miranda Thorman, middle school, [mthorman@aoaschools.org](mailto:mthorman@aoaschools.org)) as soon as possible. Our COVID-19 District Liaison will coordinate the specific actions to be taken after consultation with the Alameda County Public Health Department.

**Stay Home If Sick.** If your child is sick, including, but not limited to, exhibiting any symptoms of COVID-19 (e.g., fever, chills, cough, shortness of breath, difficulty breathing, fatigue, headache, nausea, vomiting, diarrhea, etc), you are expected to keep your child from school and notify the school as noted above.

**Stay Home If Exposed.** If anyone in your household has been in contact with an individual infected with COVID-19, you are asked to please notify the school immediately. Based on the circumstance, in alignment with guidance from local health officers and our protocols, you may be asked to keep your child home for 14 days. During this time, your child will be able to continue classes via our distance learning plan.

**Travel.** Please avoid unnecessary and non-essential travel per the ACDPH Health Order. If your child has traveled outside the State, or to any regional area with high COVID-19 case rates, at any time during the school year, you are required to notify the school and you may be asked to keep your child home for 14 days--your child would have access to the virtual learning environment for the duration of their stay at home.

**Temperature Checking and Screening.** The school will screen and check temperatures of students and staff daily upon arrival at school. If your child presents with a temperature that is higher than 100.0 F, your child will be sent home.

**Face Coverings.** Per local guidance, face masks are required for all students in grades K-8. Please send your children to school with a clean face mask every day they are attending on-campus classes. Teach your children how to properly use and remove a face mask. If using fabric masks, ensure that your child's mask is cleaned regularly.

**Hygiene.** Practice and reinforce good hygiene practices at home. In particular, emphasize the importance of frequent hand washing for at least 20 seconds.

**Water Bottles.** For health and safety reasons, students must bring their own water bottles to school every day. The use of water fountains will not be permitted, in order to reduce the spread of COVID-19.

**Medical Forms and Emergency Contacts.** Parents/guardians must provide the school with at least THREE emergency contacts who are able to pick up their children from school within one hour of receiving a call if their child presents with a temperature or becomes ill during the school day.

**General.** With health and safety as our top priority, we implore students, staff, and families to also minimize personal risk by avoiding high-risk activities such as attending large gatherings. Community members who do not follow this guidance and who come to the AoA campus are putting others in our community at risk.

---

## OVERVIEW OF HEALTH AND SAFETY PROTOCOLS

To reduce the risk of transmission, with health and safety as our priority, we have implemented the following health and safety measures, as directed by local, state, and federal guidance. These protocols and procedures are mandatory and will be strictly enforced. AoA reserves the right to restrict access to campus to any individual community members who do not comply with these requirements, or to send home a student if there is a lack of compliance.

### Daily Health Screening

Prior to the start of school, every day, all families and employees are required to complete a COVID-19 questionnaire in ParentSquare (Kyla for employees), which will ask about confirmed COVID-19 diagnoses for each individual, along with confirmed or likely exposure. If you are unable to access the ParentSquare screener at home, your child will be asked the screening questions upon arrival at school. We will also check the temperature of each student prior to them coming on campus each day as part of the campus entry process. Students who have a temperature of over 100F will have to return home.

Please click here to access our guide to using the [ParentSquare Screener](#).

Upon arrival at school:

1. Please proceed to your designated drop off location (see Drop Off and Pick Up Procedures later in this document) and wait for your turn to complete the screening process.
2. A parent/guardian must show the screening personnel on duty that your child has completed the ParentSquare Screener. For students who are arriving to school on their own, an AoA staff member will walk them through the questions in the screener.
3. Students' temperatures will be taken by the screening personnel on duty.
4. Parents/guardians may only leave AFTER the screening process is complete.

### Exclusion From School Based On Symptom Screening

Students and staff presenting with a fever of 100F or above will be excluded from the school campus. The school may exclude any individual who presents with symptoms associated with COVID-19.

Students and employees who appear to be ill, have a fever, or report symptoms associated with COVID-19 will be sent home as soon as practicable. In determining whether to exclude a student or employee based on symptoms of COVID-19, the school will consider whether the student has a history of allergies or similar health history and may require medical certification. Individuals exhibiting symptoms associated with COVID-19 will not be allowed to return to campus until one of the following occurs:

- The student or employee certifies that at least 10 days have passed since the symptoms first appeared AND the student or employee has been free from fever, without the use of fever-reducing medication for at least 24 hours AND respiratory symptoms have improved.
- The student or employee provides the school with a negative viral test result for COVID-19 (antibody tests may not show when someone has a current infection and are not acceptable).
- The student's or employee's health care provider provides the school with a note certifying that the student or employee is free from COVID-19.
- The person is otherwise safe to be around others per [CDC criteria for discontinuing home isolation](#).

The school will maintain COVID-19 test results and doctor's notes submitted pursuant to this policy as students' confidential medical records.

### **Hand Washing and Hand Sanitizing**

In accordance with CDPH and Cal/OSHA guidance, opportunities will be made for students and staff to wash their hands frequently. In addition to the sinks in the bathrooms and in some classrooms, the school has secured 2 portable handwashing stations (each handwashing station has 2 sinks) that are located outside in common areas.

Washing hands with soap and water is the best way to get rid of germs in most situations. However, if soap and water are not readily available, an ethyl alcohol-based hand sanitizer can be an appropriate substitute. AoA has placed hand sanitizer stations inside every classroom and office, and there are outside stations strategically located throughout the campus.

### **Personal Protective Equipment (PPE)**

1. Per the Alameda County Public Health Department (ACPHD), cloth face coverings are required (except for when eating or drinking) for students K-8 and for all staff, with the exception of students unable to wear them due to special circumstances such as a particular developmental or health diagnosis that would limit their ability to wear a face covering. More details on masks and face shields is below.
2. Students and staff should bring their own facemasks to school. The school will provide masks to all employees and students or other necessary protective equipment, as appropriate for work assignments. See the school's [Workplace Face Covering Policy](#) for staff guidance.
3. The office staff will be provided with face coverings and disposable gloves and office work stations will have plexiglass protection.
4. Classrooms will have plexiglass dividers, as developmentally appropriate when necessary, to provide additional protection for students and staff.
5. The custodial staff will be provided equipment and PPE for cleaning and disinfecting, including gloves.
  - a. All products will be kept out of children's reach and stored in a space with restricted access.
  - b. Cal/OSHA requires that PPE be provided and worn to effectively protect employees from the hazards of the cleaning products used and training to be provided to staff on the hazards of chemicals.

### **Masks and Face Shields**

#### *Mask requirements:*

- Masks should fit snugly on the face while covering both the nose and mouth.
- Cloth masks are encouraged, but surgical masks are acceptable.



- Bandanas and neck gaiters are not acceptable options as masks.
- N95 masks are not recommended for general use.
- Masks with valves attached to them are not permitted, as the valve increases the number of respiratory droplets released into the air.

#### *Face shields:*

- A face shield is primarily used for eye protection for the person wearing it. At this time, it is not known what level of protection a face shield provides to people nearby from the spray of respiratory droplets from the wearer. There is currently not enough evidence to support the effectiveness of face shields for source control. Therefore, CDC does not currently recommend use of face shields as a substitute for masks.
- However, wearing a mask may not be feasible in every situation for some people for example, people who are deaf or hard of hearing—or those who care for or interact with a person who is hearing impaired. Here are some considerations for individuals who must wear a face shield instead of a mask:
  - Although evidence on face shields is limited, the available data suggest that the following face shields may provide better source control than others:
    - Face shields that wrap around the sides of the wearer’s face and extend below the chin.
    - Hooded face shields.
  - Face shield wearers should wash their hands before and after removing the face shield and avoid touching their eyes, nose and mouth when removing it.
  - Disposable face shields should only be worn for a single use and disposed of according to manufacturer instructions.
  - Reusable face shields should be cleaned and disinfected after each use according to manufacturer instructions or by following [CDC face shield cleaning instructions](#).

#### *Feasibility and Adaptations*

- Persons younger than two years old, anyone who has trouble breathing, anyone who is unconscious or incapacitated, and anyone who is otherwise unable to remove the face covering without assistance are exempt from wearing a face covering.
- A cloth or face covering or face shield should be removed for meals, snacks, or when it needs to be replaced. During these times, students and adults will be 6ft apart.
- The CDC recognizes that wearing masks may not be possible in every situation or for some people. In some situations, wearing a mask may exacerbate a physical or mental health condition, lead to a medical emergency, or introduce significant safety concerns. Adaptations and alternatives should be considered whenever possible to increase the feasibility of wearing a mask or to reduce the risk of COVID-19 spreading if it is not possible to wear one.

### **Small, Stable Cohorts**

In order to minimize exposure and to mitigate the rate of transmission, students will remain in small, stable cohorts of no more than 16 students and will not mix with other cohorts. In the event that it is necessary, small, stable cohorts will also allow for contact tracing and for the possibility that a campus closure can be avoided.

Teachers will be able to teach different cohorts of children as long as they are practicing social distancing protocols, wearing masks and following other guidance practices. If a teacher remains solely with one cohort, physical distancing will be less crucial to adhere to at all times. For younger children, keeping a physical

distance from teachers will be difficult, which is part of the consideration of stable cohort groupings in the younger grades.

If there is a need for additional support, administrators and/or other instructional aides might provide supervision or support for the classroom teacher, as needed, while maintaining physical distancing and wearing a face covering.

## Physical Distancing

In addition to the use of face coverings, small and stable cohort groups, and continuous hand washing practices:

- The school will make every effort to limit the number of people in all campus spaces to the number that can be reasonably accommodated while maintaining a minimum of six feet of distance between individuals.
- As practicable, given classroom space and furniture configurations, student desks and tables will be placed six feet apart to minimize face-to-face contact. According to ACDPH guidelines, face coverings and cohort stability are higher priorities if they allow for more practical utilization of physical spaces to provide in-person instruction.
- The school has developed schedules and campus management to minimize movement of students, educators, and staff as much as possible.
- Face coverings are not a replacement for physical distancing, but they should be used to mitigate virus spread when physical distancing is not feasible.
- Plexiglass shields may be used as an additional protection to separate individuals when needed; however, they do not replace the use of face coverings.
- The school has prepared a training plan for students and staff, along with signage that will be posted, to direct a safe student foot traffic flow around the campus where needed.
- The school will implement staggered start and dismissal times, as practicable, in order to eliminate the mixing of cohorts and/or to decrease groups congregating in any one location.
- The school will schedule student restroom breaks and assign cohorts to specific restroom areas to avoid overcrowding. Supervision will be provided.
- Outdoor space will be used as classroom space as practicable as possible.
- Employees will be expected to enforce the school's physical distancing strategies and shall take measures to decrease students congregating in any one location.
- The school reserves the right to deny attendance to any individual who does not comply with this and all provisions of this handbook.

## Restrooms

- Each cohort will be assigned staggered restroom breaks and assigned stalls per cohort. Students who need to use the restroom at unassigned times will be directed to use assigned stalls. Custodial staff will conduct regular cleanings of the restrooms throughout the day with a set schedule both during the school day and nightly, per CDC guidance.
- There will be no more than 2 students per restroom at a time.
- All students will be instructed to wash their hands before and after using the restroom.

## Signage and Markers

Markers that designate intervals of six feet will be placed throughout the campus and at entrances to designated spaces where students should be when in line to maintain physical distancing. Signage and barriers will also be in place to direct students to walk through campus in hallways in a manner that promotes physical distancing. The school will also designate foot traffic patterns, such as one-way hallways, to limit the number of students passing each other or coming within six feet of each other, as they move throughout campus.

## Cleaning and Disinfecting

The school has adopted these [Campus Cleaning Procedures](#) to promote a safe and healthy school and workplace by establishing cleaning, disinfection, and ventilation practices in an effort to mitigate the spread of COVID-19. Additionally:

- Staff who are required to work out of multiple rooms in any given workday will have a cart with their own materials and supplies to bring with them to each room. Every room will be stocked with wipes, Lysol, and hand sanitizer for staff to use to ensure proper disinfection of shared surfaces.
- Students will have their own supplies. Common items will be cleaned between uses.

## Ventilation

- [HVAC System](#)
- Door stoppers have been provided for each classroom/office space in order to prop the doors open to increase air flow.
- Every classroom has operable windows, which will remain open, unless stated differently by health guidance, to ensure copious amounts of fresh air..
- Every classroom and other space over 900 sq. ft is equipped with an [Alen BreathSmart Classic True HEPA Air Purifier](#).
- Every office and spaces 900 sq. ft of smaller are equipped with an [Alen BreatheSmart FLEX True HEPA Air Purifier](#).
- The school also follows [CDC guidance](#) and [ACDPH guidance](#) regarding COVID-19 considerations for extreme heat and unhealthy air quality.

---

## DROP-OFF AND PICK-UP

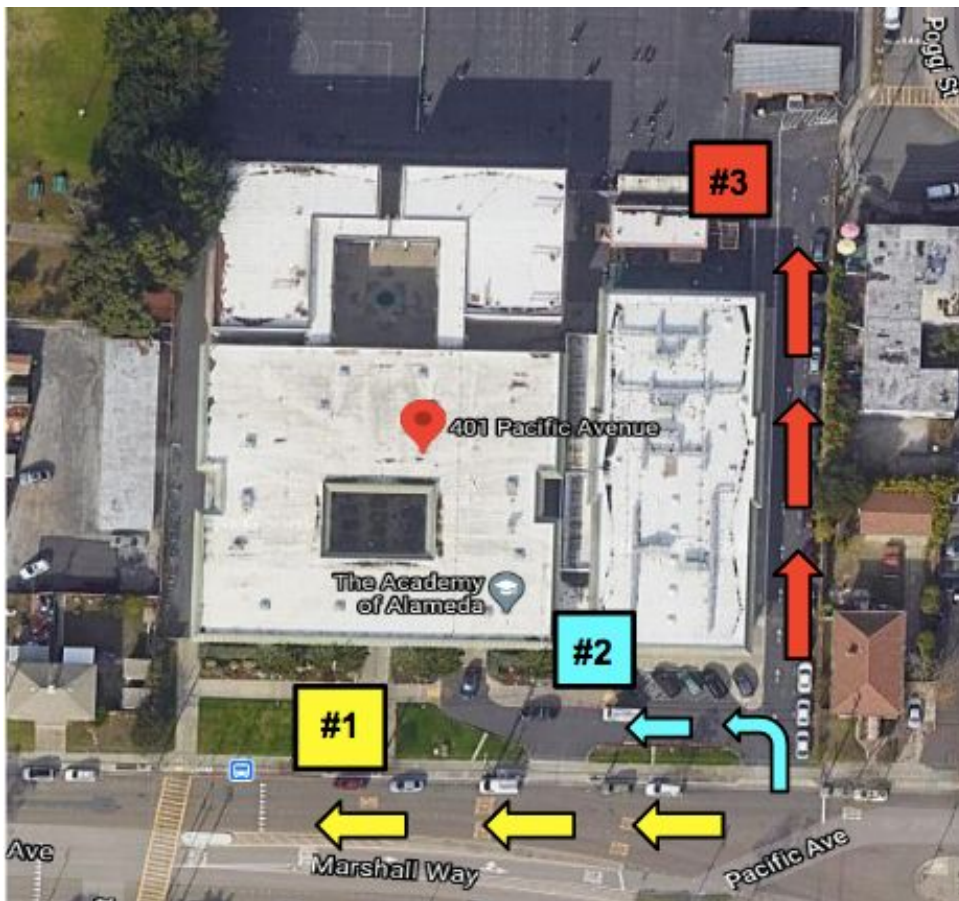
Drop off and pick up times will be staggered in increments of 10 minutes to minimize mixing of cohorts and to ensure physical distancing. To expedite the process, the school will offer multiple screening stations. Parents/guardians must wear a mask and remain in their vehicle at all times. Parking is not permitted. Students may only exit the vehicle, or enter the building if walking, after the daily screening has been completed.

## Carpooling

We encourage people to limit their exposure as much as possible. For this reason, we discourage carpooling. However, we recognize that carpooling may be necessary for some families. If that is the case, we require that you maintain a carpool group that is consistent with the students assigned to your child's stable group and that you limit the number of students in the carpool. If you have multiple children in different grade levels at AoA, we request that you please refrain from carpooling with other families.

## Campus Map

There are three drop off/pick up and screening locations as marked on the diagram below.



## Drop Off and Pick Up Schedule

The schedule below shows the windows for drop off and pick up. At arrival, please drive or walk to your designated screening station.

- If you miss your assigned drop off window, please park your car and walk your child to the main office for screening.
- If you have children in multiple grade levels, please contact your children's teachers to coordinate drop off and pick up.

Grade	Drop-Off	Pick-Up	Screening Station
Kinder AM	8:20-8:30	11:10-11:20	#1
Kinder PM	11:30-11:40	2:30-2:40	#1
1st AM	8:20-8:30	11:20-11:30	#3
1st PM	11:30-11:40	2:30-2:40	#3
2nd AM	8:30-8:40	11:20-11:30	#1
2nd PM	11:40-11:50	2:40-2:50	#1
3-5 AM/PM Learning Hub	8:30-8:40	2:20-2:30	#3
6-8 AM/PM Learning Hub	8:00-8:10	3:35-3:45	#2

## COVID-19 SYMPTOMS, CONTACT, AND DIAGNOSIS MATRIX

The school will follow the [guidance provided by the California Department of Public Health](#) (CDPH) and the Alameda County Public Health Department (ACPDH) when a student, teacher, or staff member has symptoms, is a contact of someone infected, or is diagnosed with COVID-19. The school will work in tandem with ACPDH and will communicate promptly, as needed, respecting the privacy rights of individuals, as required. However, the school reserves the right to take a stricter approach to the actions taken, based on new guidance that might become available.

The following matrix is adapted from “COVID-19 Health Screening in TK-12 Schools and Extracurricular Programs Serving School-Age Children and Youth” published by Alameda County Public Health Department November 10, 2020 and “COVID-19 School Guidance: Alameda County School Reopening Plans” published by Alameda County Office of Education last updated on November 12, 2020.

### Definition of Frequently Used Terms

**Close contact:** A person that was within 6 feet of a COVID positive person for 15 minutes or longer (this includes multiple shorter periods in the same day that add up to 15 minutes) EVEN IF both people were wearing masks. Close contact can also mean that the person had a briefer but major exposure to the COVID positive person’s respiratory droplets. For example, the sick person coughed directly on the person.

**Cohort:** A stable group with fixed membership that stays together for all courses and activities (e.g., lunch, recess, etc.) and avoids contact with other persons or cohorts.

**Medical Evaluator:** A Physician, Nurse Practitioner, or Certified Physician Assistant.

**Isolation:** Separates sick people with a contagious disease from people who are not sick.

**Quarantine:** Is used to keep someone who might have been exposed to COVID-19 away from others.

	Student/Staff with:	Action	Communication Resources
#1	COVID-19 Symptoms (e.g. fever, cough, loss of taste or smell, difficulty breathing, etc)	<ul style="list-style-type: none"> <li><input type="checkbox"/> Send student or staff member home                             <ul style="list-style-type: none"> <li><input type="checkbox"/> Isolate student or staff member in a separate room or designated area, away from other students or staff, pending pick up</li> </ul> </li> <li><input type="checkbox"/> Provide student or staff member with <a href="#">Instructions for Student or Staff with Symptoms</a> which advises them to:                             <ul style="list-style-type: none"> <li><input type="checkbox"/> Contact their healthcare provider and consider COVID-19 testing</li> <li><input type="checkbox"/> Share COVID-19 test results with the School Site COVID Liaison as soon as possible.</li> <li><input type="checkbox"/> Follow <a href="#">Isolation Instructions</a> unless COVID-19 is ruled out by a healthcare provider</li> <li><input type="checkbox"/> Follow Requirements for Returning to School.</li> </ul> </li> <li><input type="checkbox"/> School/cohort remains OPEN</li> <li><input type="checkbox"/> Contact School Site COVID Liaison</li> </ul>	<p><a href="#">Instructions for Student or Staff with Symptoms</a></p> <p><a href="#">Isolation Instructions</a></p> <p><a href="#">What to Do While Waiting for Test Results</a></p> <p><a href="#">Alameda County COVID-19 Testing Information</a></p>
#2	Close contact with a confirmed COVID-19 case	<ul style="list-style-type: none"> <li><input type="checkbox"/> Send student or staff member home to quarantine for 14 days</li> <li><input type="checkbox"/> Provide student or staff member with:                             <ul style="list-style-type: none"> <li><input type="checkbox"/> <a href="#">Instructions for Self-Reported Close Contacts</a></li> <li>OR</li> <li><input type="checkbox"/> <a href="#">Information for Students and Staff with Possible Exposure to COVID-19</a></li> </ul> </li> <li><input type="checkbox"/> Cohort/school remains OPEN</li> <li><input type="checkbox"/> Contact School Site COVID Liaison</li> </ul>	<p><a href="#">Instructions for Self-Reported Close Contacts</a></p> <p><a href="#">Information for Students and Staff with Possible Exposure to COVID-19</a></p> <p><a href="#">Quarantine Instructions</a></p> <p><a href="#">What do Do While Waiting for Test Results</a></p> <p><a href="#">Alameda County COVID-19 Testing</a></p>



			<a href="#">Information</a>
#3	Confirmed COVID-19 case infection	<ul style="list-style-type: none"> <li><input type="checkbox"/> Contact School Site COVID Liaison</li> <li><input type="checkbox"/> Contact person with confirmed case and complete <a href="#">COVID-19 Contact Tracing Form</a></li> <li><input type="checkbox"/> Provide positive case with <a href="#">Isolation Instructions</a></li> <li><input type="checkbox"/> Contact students/staff exposed, send home to quarantine for 14 days and provide them with:                             <ul style="list-style-type: none"> <li><input type="checkbox"/> <a href="#">Information for Students and Staff with Possible Exposure to COVID-19</a></li> <li><input type="checkbox"/> <a href="#">Quarantine Instructions</a></li> </ul> </li> <li><input type="checkbox"/> Close classrooms and primary spaces where the COVID-19 positive student or staff member spent significant time (more than 15 minutes).</li> <li><input type="checkbox"/> Contact Sergio Sanchez to coordinate disinfection and cleaning.</li> <li><input type="checkbox"/> Send <a href="#">Positive Case on Campus Community Communication</a> to staff and families</li> <li><input type="checkbox"/> Cohort is closed for 14 days from last exposure</li> <li><input type="checkbox"/> School remains open</li> </ul>	<a href="#">COVID-19 Contact Tracing Form</a>  <a href="#">Isolation Instructions</a>  <a href="#">Information for Students and Staff with Possible Exposure to COVID-19</a>  <a href="#">Quarantine Instructions</a>  <a href="#">Positive Case on Campus Community Communication</a>
<p><b>Requirements for Returning to School</b></p> <p>The parent/guardian of the student or staff member must contact Myleka Johnson (School Site COVID Liaison) prior to returning through email <a href="mailto:mjohnson@aoaschools.org">mjohnson@aoaschools.org</a> or call her at (510) 748-4017.</p>			
Requirements for Returning to School from Isolation	<p>Student or staff member can return from isolation after:</p> <ul style="list-style-type: none"> <li>● At least 10 days have passed since symptoms first appeared, <b>AND</b></li> <li>● There have been at least 24 hours with no fever, without taking medicines to lower a fever like Tylenol, Advil, or Motrin, <b>AND</b></li> <li>● They are feeling better (the symptoms do not have to be completely resolved)</li> </ul> <p><b><u>Requirements for returning before 10 days have passed</u></b></p> <p>Student or staff member may return if they can provide ONE of the following:</p> <ol style="list-style-type: none"> <li>1. Provide COVID-19 NEGATIVE test result <b>OR</b></li> <li>2. Provide Medical Evaluator Note verifying that the symptoms are not due to COVID-19</li> </ol> <p><b>AND</b></p> <ul style="list-style-type: none"> <li>● They are feeling better (the symptoms do not have to be completely resolved)</li> <li>● There have been at least 24 hours with no fever, without taking medicines to lower a fever like Tylenol, Advil, or Motrin</li> </ul>		
Requirements for Returning to School from Quarantine	<p>Student or staff member may return from quarantine after:</p> <ul style="list-style-type: none"> <li>● 14 days have passed from when they were last in close contact with the person with COVID-19.</li> <li>● Never developed symptoms</li> </ul>		

## Community Commitment

For the health and safety of our entire community, all families and staff commit to:

- Before the start of in-person instruction on campus, my household will self-quarantine for 14 days. As part of this quarantine, our family will avoid travel, avoid crowded spaces (including gatherings of extended family or friends), and will remain at home with only household members, as much as is reasonably possible.
- In the event that my family opts to engage in travel outside of California during any of the scheduled school breaks (Thanksgiving, December, Winter, or Spring Break), we will self-quarantine for the 14 days after returning home, before my child returns to campus.
- If I have any questions or concerns as to potential health risks associated with travel outside of my home region, attending events, or any risk beyond normal daily activity, my household will self-quarantine for 14 days.

---

## TRIGGERS FOR SWITCHING TO DISTANCE LEARNING

The California Department of Public Health (CDPH) has established the following metrics for closing in-person instruction due to COVID-19:

- If 5% of students and teachers in a classroom test positive for the virus, the classroom would be closed, followed by 14 days of quarantine.
- If a school experienced a 5% positive testing rate of both students and teachers, the entire school would have to close, with everyone subject to 14 days of quarantine.

ACDPH may also determine school campus closure is warranted for other reasons, including results from public health investigation or other local epidemiological data. *Additionally, AoA reserves the right to close campus if it is in the best safety and health interest of the school's students and staff.*

Closure decisions, if needed, would be made in consultation with ACDPH. After 14 days of closure, AoA may return to on-campus instruction, when the following have occurred:

- Deep cleaning and disinfection
- ACDPH investigation
- ACDPH approval

---

## COMMUNICATIONS, TRAINING, AND CONTACT TRACING

The Executive Director and the organizational leadership team will meet regularly and will communicate with families, staff, students, and the larger community, as needed. Regular communication will be sent regarding COVID-19 related protocols. These include:

- The proper use of PPE



- Cleanliness and disinfection
- Transmission prevention
- Guidelines for families about when to keep students home from school
- Systems for self-reporting symptoms
- Criteria and plans for close in-person schooling
- Necessary communication for vulnerable members of the school community.

Additionally, the school will:

- Have a communication plan in place if a member of the school community reports a positive COVID-19 test.
- Address its role in documenting, reporting, tracking, and tracing infections in coordination with public health officials.
- Notify staff and families immediately of any possible cases of COVID-19.
- Comply with all legal responsibilities and privacy rights for communicating about cases of the virus.
- Provide guidance to families, teachers, and staff reminding them of the importance of community physical distancing measures if the school is closed, including discouraging students or staff from gathering elsewhere.
- Provide information to staff regarding labor laws, disability insurance, paid family leave, and unemployment insurance.
- Advise sick staff members and children not to return until they have met CDC criteria to discontinue home isolation.
- Inform those who have had close contact with a person diagnosed with COVID-19 to stay home and self-monitor for symptoms and to follow CDC guidance if symptoms develop.

### **Overview of Staff Responsibilities and Training**

- All employees of the school will review and train on the reopening guidelines as well as the health and safety protocols to safely return to campus.
- Appropriate staffing levels will be sufficient to meet unique facility cleanliness, physical distancing, student learning, and health and safety needs to address COVID-19.
- The school will provide staff training and/or information on the following:
  - Disinfecting frequency, tools and chemicals used in accordance with the Healthy Schools Act, CDPR guidances, and CAL/OSHA regulations.
  - Physical distancing of staff and students.
  - Symptom screening, including temperature check.
  - State and local health standards and recommendations, including but not limited to, the following:
    - Proper use of protective equipment, including information on limitations of some face coverings that do not protect the wearer and are not PPE but can help protect people near the wearer.
    - Face coverings do not replace the need for physical distancing and frequent hand washing.
    - Cloth face coverings are most essential when physical distancing is not possible.
    - Removal and washing of face coverings.
    - Cough and sneeze etiquette and keeping one's hands away from one's face.
    - Frequent hand washing and proper technique.
    - Confidentiality around health recording and reporting.

- Training on clinical manifestations of COVID-19, pediatric presentations, and CDC transmission-based precautions.
- Designate a staff liaison or liaisons to be responsible for responding to COVID-19 concerns. Employees should know who they are and how to contact them.

## Overview of Family Information and Training

All families will receive training and/or information on the following safety actions:

- Enhanced sanitation practices
- Physical distancing guidelines and their importance
- Proper use, removal, and washing of face coverings
- Screening practices
- How COVID-19 is spread
- COVID-19 specific symptom identification
- Preventing the spread of COVID-19 if you are sick, including the importance of not coming to school if students or family members have symptoms, or if they or someone they live with has been diagnosed with COVID-19
- All health and safety protocols

All training sessions will be conducted virtually either in synchronous or asynchronous formats to reduce the spread of COVID-19.

## Contact Tracing

AoA is ready to assist ACDPH with the tracing of contacts. Within the team list below, there are trained contact tracers and ACDPH liaisons as follows:

- Our School Liaison for both of our schools is Myleka Johnson: [mjohnson@aoaschools.org](mailto:mjohnson@aoaschools.org)
- Our District Liaison is Summer Hottinger: [shottinger@aoaschools.org](mailto:shottinger@aoaschools.org)

The school will work closely with ACDPH when there is a confirmed case of COVID-19 in the community, following the steps mentioned in the matrix above (as provided by ACDPH's Confirmed Positive COVID-19 Process for Schools, Childcare Programs, and Extracurricular Programs).

After a case is confirmed with documentation, the following steps will be taken:

### 1. Internal notification

- School, childcare program, extracurricular program and partner organization staff immediately notify COVID-19 Liaisons
  - Advise school staff, childcare program staff, extracurricular program staff and partner organizations, to immediately report positive COVID-19 cases to the COVID Liaisons
- COVID Liaisons notify the pertinent childcare program, extracurricular program, school, and district staff
  - The School Superintendent should also be notified

### 2. Notification to ACPHD

- COVID Liaisons notify ACPHD (email, phone) Monday-Friday 8:30-5:00
  - Advise COVID Liaisons, to contact [safelearning@acgov.org](mailto:safelearning@acgov.org); (510) 268-2101 if the district, school, childcare program or extracurricular program is made aware of a confirmed COVID-19 case.

- ACPHD will provide guidance and will answer any questions you may have about the ACPHD COVID-19 contact investigation process.
- Please use this form to report a confirmed or suspected COVID-19 case in a children and youth setting (school, childcare, organization, etc.), and any associated contacts <https://veoci.com/veoci/p/form/matpj7dvdzvs#tab=entryForm>
- Please complete a separate form for each confirmed or suspected COVID-19 case. Before completing this form be sure to have a list of the COVID-19 case close contacts ready to either input into the form or to upload. In accordance with HIPAA Privacy and Security Rules, all information you provide in this form will remain confidential; the information you provide will not impact immigration status.

3. *Identify exposed cohort and group(s) that must receive contact notification.*

- Refer to the Protocols for the Onset of Symptoms, Close Contact with an Individual Testing Positive for COVID-19 in a School, Childcare Setting or Extracurricular Setting (included above as the Diagnosis Matrix)
- Identify the dates that the case was at school, program facility while infectious. Cases are infectious from 2 days before through 10 days after the date that symptoms began. If a case did not have any symptoms, they are infectious from 2 days before through 10 days after the date that they had a specimen collected (usually a swab) for COVID testing.
- Determine when the quarantine period begins for contacts.
  - It begins the day after the last exposure to the case while the case was infectious.

4. *Send an exposure letter to parents/guardians and staff.*

- Provide the date that the quarantine period begins.

## SCHOOL LEADERSHIP CONTACT INFO & COVID-19 RESPONSE TEAM

### District Liaison

Summer Hottinger, Director of Human Resources. [shottinger@aoaschools.org](mailto:shottinger@aoaschools.org)

### School Liaison

Myleka Johnson, K-8 Schools Office Manager. [mjohnson@aoaschools.org](mailto:mjohnson@aoaschools.org)

### School Leadership

Matt Huxley, Executive Director. [mhuxley@aoaschools.org](mailto:mhuxley@aoaschools.org)

Leah Rubin, K-5 Principal. [lrubin@aoaschools.org](mailto:lrubin@aoaschools.org)

Miranda Thorman, 6-8 Principal. [mthorman@aoaschools.org](mailto:mthorman@aoaschools.org)

Amber Cameron, Director of Special Education. [acameron@aoaschools.org](mailto:acameron@aoaschools.org)

### COVID-19 Response Planning Team

Matt Huxley, Executive Director.

Leah Rubin, K-5 Principal.

Miranda Thorman, 6-8 Principal.

Amber Cameron, Director of Special Education. [acameron@aoaschools.org](mailto:acameron@aoaschools.org)

Stacie Ivery, Director of Finance. [sivery@aoaschools.org](mailto:sivery@aoaschools.org)

Summer Hottinger, Director of Human Resources

Myleka Johnson, K-8 Schools Office Manager



# Reopening Handbook

## *Presentation to AoA Board*

December 15, 2020

The Academy of Alameda  
Public Schools

# *Reopening Handbook*



The Academy of Alameda  
Public Schools



# Introduction

- Handbook reflects current guidance and advice from ACDPH, CDPH, and the CDC. Handbook will be updated as new information is received.
- It's important to note that if a student or staff member tests positive for COVID, the AoA COVID response team would work very closely with ACDPH to ensure that the most up-to-date protocols are followed.

# *Sections to be Reviewed This Evening*

- Community Expectations
- Health and Safety Protocols
- Contact Tracing



# *Community Expectations*



# All Families/Students and Staff Are Expected To . . .

- Follow state, local, and federal orders related to COVID-19
- Notify school immediately if someone in your household tests positive
- Stay home if sick.
- Stay home if exposed.
- Avoid unnecessary travel. If traveling outside of the regional area or state, notify the school and you may be asked to stay home for 14 days.
- Participate in daily health screenings and temperature checks.
- Wear a face mask at all times.

***\*\*\*With health and safety as our top priority, we implore students, staff, and families to also minimize personal risk by avoiding high-risk activities such as attending large gatherings. Community members who do not follow this guidance and who come to the AoA campus are putting others in our community at risk.***

# ***Health and Safety Protocols: The “Safety Lasagna”***



## *Three Layers:*

- Layer 1: Prevent cases from coming into the school
- Layer 2: If a case gets in, prevent it from spreading
- Layer 3: If a case spreads in school, prevent it from causing an out-of-school outbreak



## *Layer 1: Prevent Cases From Coming Into School*

- Ongoing communication with families and staff about how one's personal choices affect the community
- Daily health screener in ParentSquare
- Staggered drop off times and locations
- Daily temperature checks for students and staff
- Weekly testing for all staff



## *Layer 2: If a case gets in, prevent it from spreading.*

- Masks worn by students and staff at all times
- Social distancing, including students sitting at least six feet apart in the classroom. Plexiglass shields where needed.
- Hand washing, hand sanitizing, hand washing, hand sanitizing. On repeat.
- Keep windows open, increase ventilation through upgraded HVAC system filters (MERV-13, highest industry standard), air purifiers in rooms and offices.



## *Layer 3: Prevent an outbreak in the community*

- Stable cohorts of no more than 15 students per group
- Comprehensive plan for communication and contact tracing



# Questions





# Cover Sheet

## Elementary and Middle School 1st Interim Reports

**Section:** IV. Action Items  
**Item:** B. Elementary and Middle School 1st Interim Reports  
**Purpose:** Vote  
**Submitted by:** Stacie Ivery  
**Related Material:** 20-12-15 1st Interim Report Overview.pdf  
20-21 1st Interim (Elem).pdf  
20-21 1st Interim (Middle).pdf

**BACKGROUND:**

Charter schools are required to file two reports during a fiscal year (interim reports) showing the status of the charter school's financial health. The first interim report includes revenue and expenditure actuals from July 1, 2020 through October 31, 2020. In addition, the first interim report reviews the 2020-21 board-approved budget with updated fiscal year-end and multi-year forecasts.

**RECOMMENDATION:**

Approval of the 2020-21 1st Interim Reports for the Elementary and Middle School.



# 1<sup>st</sup> Interim Report

Presented by Stacie Ivery

December 15, 2020

# Agenda

---

- 1<sup>st</sup> Interim Components
  - Positive Certification
- Actuals to Date
- Multi-Year Projections
- Next Steps

# Positive Certification



# Elements of a positive certification

## Fiscally Solvent in Current Year



- The first interim reviews the following three items:
  - (Column 1): The Board approved budget as of June 30, 2020
  - (Column 2): Actual year to date revenue & expenses from July 1, 2020 – October 31, 2020
  - (Column 3): An updated budget/forecast for the 20-21 fiscal year
- If Column 2 is ~33% or less than Column 3 & the ending fund balance is positive, the school is considered fiscally solvent.

## Fiscally Solvent in 2 Out-years (MYP)






- The first interim reviews the two following fiscal years' multi-year projections (MYP).
- Key areas to review:
  - Positive ending fund balance
  - If deficit spending (negative operating income), identify whether the reason is one-time in nature or on-going
  - Ongoing deficit spending is not a sign of fiscal solvency
  - Assumptions for MYP, both revenue & expenditures

## Ability to meet cash obligations






- While the first interim report does not have cash flow included, schools should ensure that they are able to meet all financial obligations identified in the current year and out-years

# Positive Certification at the Middle School

Element	Positive Certification	Notes
Fiscally Solvent in Current Year		Due to one-time funding & higher ADA, the MS is projecting an operating income of \$126.1K at 1 <sup>st</sup> Interim with an ending fund balance of \$2.31M (43% of expenses)
Fiscally Solvent in 2 Out-years (MYP)		Deficit funding is projected in out-years and will be addressed during the LCAP planning process and following the Governor’s Proposed budget in January 2021.
Ability to meet cash obligations		The middle school is able to meet all cash obligations under current assumptions for 2020-21 and out-years. <i>*Ending cash balance for AoA is projected to be \$2.18M, which includes deferrals &amp; the assumption of repaying the PPP Loan beginning in April 2021</i>

# Positive Certification at the Elem School

Element	Positive Certification	Notes
Fiscally Solvent in Current Year		Deficit spending is projected for the current fiscal year due to increasing the number of learning hubs. The ES is projecting an operating income of -\$36.2K at 1 <sup>st</sup> Interim with an ending fund balance of \$1.1M (32% of expenses)
Fiscally Solvent in 2 Out-years (MYP)		One-time funding loss in 21-22 is mostly replaced with the assumption of after-school revenue returning. Positive operating income is projected in out-years and will be addressed during the LCAP planning process and following the Governor’s Proposed budget in January 2021.
Ability to meet cash obligations		The elementary school is able to meet all cash obligations under current assumptions for 2020-21 and out-years. <i>*Ending cash balance for AoA is projected to be \$2.18M, which includes deferrals &amp; the assumption of repaying the PPP Loan beginning in April 2021</i>

# Actual Year to Date (YTD) Revenue & Expenses

*July 1 – Oct 31, 2020*





# 2020-21 AoA Cash Flow

Actual YTD & Forecast

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Forecast	AP/AR
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected		
<b>Beginning Cash</b>	\$ 3,317,871	\$ 3,857,107	\$ 3,873,318	\$ 3,693,897	\$ 3,769,501	\$ 3,387,736	\$ 3,243,156	\$ 3,343,602	\$ 3,026,191	\$ 2,763,284	\$ 2,528,036	\$ 2,106,769		
<b>Revenue</b>														
8011 Charter Schools LCFF - State Aid	-	167,720	167,720	301,897	301,898	301,897	301,897	141,892	62,190	62,190	62,190	-	3,412,416	1,540,926
8012 Education Protection Account Entitlement	-	-	-	233,516	(1)	-	233,516	-	-	233,516	-	-	934,062	233,516
8096 Charter Schools in Lieu of Property Taxes	-	-	136,669	175,333	464,245	182,646	182,646	182,646	317,879	158,940	158,940	158,940	2,277,822	158,940
Federal Income	-	-	354,676	-	(238,514)	115,501	46,028	331	115,501	46,028	56,099	115,501	741,298	130,149
Other State Income	-	-	98,399	38,195	52,163	52,098	50,182	71,543	39,380	37,463	74,889	39,380	791,392	237,699
Local Revenues	5,366	-	55	4,785	(2,001)	5,056	1,356	1,356	5,056	1,356	1,356	671,122	694,866	-
Fundraising and Grants	846	617	320	90	15,676	11,350	3,100	3,100	11,350	3,100	3,100	11,350	64,000	-
<b>Total Revenue</b>	<b>6,213</b>	<b>168,337</b>	<b>757,839</b>	<b>753,816</b>	<b>593,467</b>	<b>668,549</b>	<b>818,725</b>	<b>400,868</b>	<b>551,355</b>	<b>542,593</b>	<b>356,574</b>	<b>996,292</b>	<b>8,915,856</b>	<b>2,301,228</b>
<b>Expenses</b>														
Compensation & Benefits	198,832	494,607	526,845	525,586	583,495	575,292	575,292	575,292	575,292	575,292	575,292	620,292	6,401,410	-
Books & Supplies	15,093	5,652	230,193	27,494	112,462	61,421	61,887	61,887	61,887	61,887	61,887	61,887	823,640	-
Services & Other Operating Expenses	67,191	23,982	102,349	50,006	309,147	206,290	110,974	110,974	206,957	103,740	103,740	199,722	1,595,072	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>281,116</b>	<b>524,241</b>	<b>859,387</b>	<b>603,086</b>	<b>1,005,105</b>	<b>843,003</b>	<b>748,154</b>	<b>748,154</b>	<b>844,136</b>	<b>740,919</b>	<b>740,919</b>	<b>881,902</b>	<b>8,820,122</b>	<b>-</b>
<b>Operating Cash Inflow (Outflow)</b>	<b>(274,904)</b>	<b>(355,904)</b>	<b>(101,548)</b>	<b>150,730</b>	<b>(411,638)</b>	<b>(174,454)</b>	<b>70,571</b>	<b>(347,286)</b>	<b>(292,781)</b>	<b>(198,327)</b>	<b>(384,346)</b>	<b>114,390</b>	<b>95,733</b>	<b>2,301,228</b>
Revenues - Prior Year Accruals	899,173	323,570	606	32,446	22,838	22,838	22,838	22,838	22,838	22,838	22,838	22,838	-	-
Expenses - Prior Year Accruals	-	-	-	-	(1)	-	-	-	-	-	-	-	-	-
Accounts Receivable - Current Year	-	2,928	2,494	646	-	-	-	-	-	-	-	-	-	-
Accounts Payable - Current Year	8,746	27,875	(97,270)	(123,546)	-	-	-	-	-	-	-	-	-	-
Summerholdback for Teachers	(146,942)	16,794	16,298	15,328	7,036	7,036	7,036	7,036	7,036	7,036	7,036	7,036	-	-
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	(66,795)	(66,795)	(66,795)	-	-
Other Balance Sheet Changes	53,162	948	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash</b>	<b>3,857,107</b>	<b>3,873,318</b>	<b>3,693,897</b>	<b>3,769,501</b>	<b>3,387,736</b>	<b>3,243,156</b>	<b>3,343,602</b>	<b>3,026,191</b>	<b>2,763,284</b>	<b>2,528,036</b>	<b>2,106,769</b>	<b>2,184,238</b>		

- *Ending cash is projected to be \$2.18M in June 2021*
- *PPP Loan repayment, if not forgiven, will begin in April 2021*
- *Accounts receivable is projected to be \$2.3M at year end, 67% is due to State Aid deferrals*



# Middle School

	Actual YTD	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	Forecast Received / Spent
<b>SUMMARY</b>						
<b>Revenue</b>						
LCFF Entitlement	626,226	4,013,397	4,026,027	12,630	3,399,801	16%
Federal Revenue	225,391	466,209	470,764	4,554	245,373	48%
Other State Revenues	83,447	507,350	527,123	19,773	443,676	16%
Local Revenues	10,206	434,594	421,394	(13,200)	411,188	2%
Fundraising and Grants	1,621	30,000	33,000	3,000	31,379	5%
<b>Total Revenue</b>	<b>946,891</b>	<b>5,451,551</b>	<b>5,478,308</b>	<b>26,757</b>	<b>4,531,417</b>	<b>17%</b>
<b>Expenses</b>						
Compensation and Benefits	1,048,770	3,778,412	3,907,025	(128,612)	2,858,255	27%
Books and Supplies	159,416	493,800	490,200	3,600	330,784	33%
Services and Other Operating Expenditures	160,127	1,046,586	954,967	91,620	794,840	17%
Depreciation	-	-	-	-	-	-
<b>Total Expenses</b>	<b>1,368,312</b>	<b>5,318,798</b>	<b>5,352,191</b>	<b>(33,393)</b>	<b>3,983,879</b>	<b>26%</b>
<b>Operating Income</b>	<b>(421,421)</b>	<b>132,753</b>	<b>126,117</b>	<b>(6,636)</b>	<b>547,539</b>	
<b>Fund Balance</b>						
Beginning Balance (Unaudited)		2,187,215	2,187,215			
Audit Adjustment		-	(2,963)			
Beginning Balance (Audited)		2,187,215	2,184,252			
Operating Income		132,753	126,117			
<b>Ending Fund Balance</b>		<b>2,319,968</b>	<b>2,310,369</b>			

- The "Previous Month's Forecast" represents the updated budget voted on by the Board in September 2020.

# Elementary School

	Actual YTD	Previous Month's Forecast	Current Forecast	Variance (Previous vs. Current Forecast)	Forecast Remaining	Forecast Received / Spent
<b>SUMMARY</b>						
<b>Revenue</b>						
LCFF Entitlement	556,629	2,595,735	2,598,273	2,538	2,041,644	21%
Federal Revenue	129,285	261,238	270,534	9,295	141,249	48%
Other State Revenues	53,147	270,319	264,269	(6,050)	211,122	20%
Local Revenues	-	273,472	273,472	-	273,472	0%
Fundraising and Grants	253	30,000	31,000	1,000	30,747	1%
<b>Total Revenue</b>	<b>739,314</b>	<b>3,430,764</b>	<b>3,437,547</b>	<b>6,783</b>	<b>2,698,233</b>	<b>22%</b>
<b>Expenses</b>						
Compensation and Benefits	697,101	2,429,015	2,494,386	(65,371)	1,797,285	28%
Books and Supplies	119,016	339,940	333,440	6,500	214,424	36%
Services and Other Operating Expenditures	83,402	636,695	640,105	(3,411)	556,704	13%
Depreciation	-	11,200	5,858	5,342	5,858	0%
<b>Total Expenses</b>	<b>899,519</b>	<b>3,416,850</b>	<b>3,473,789</b>	<b>(56,939)</b>	<b>2,574,270</b>	<b>26%</b>
<b>Operating Income</b>	<b>(160,205)</b>	<b>13,914</b>	<b>(36,242)</b>	<b>(50,156)</b>	<b>123,963</b>	
<b>Fund Balance</b>						
Beginning Balance (Unaudited)		1,158,869	1,158,869			
Audit Adjustment		-	(27,279)			
Beginning Balance (Audited)		1,158,869	1,131,590			
Operating Income		13,914	(36,242)			
<b>Ending Fund Balance</b>		<b>1,172,783</b>	<b>1,095,349</b>			

- The "Previous Month's Forecast" represents the updated budget voted on by the Board in September 2020.

# Assumptions: Multi-Year Projections (MYP)

# Middle School

	2020/21	2021/22	2022/23
	Current Forecast - Middle	Preliminary Budget - Middle	Preliminary Budget - Middle
<b>SUMMARY</b>			
<b>Revenue</b>			
General Block Grant	4,026,027	3,539,476	3,543,230
Federal Revenue	470,764	170,525	171,467
Other State Revenues	527,123	462,051	468,547
Local Revenues	421,394	584,337	573,137
Fundraising and Grants	33,000	33,990	72,810
<b>Total Revenue</b>	<b>5,478,308</b>	<b>4,790,380</b>	<b>4,829,190</b>
<b>Expenses</b>			
Compensation and Benefits	3,907,025	3,818,613	3,970,324
Books and Supplies	490,200	286,829	296,079
Services and Other Operating Expenditures	954,967	806,603	833,344
Depreciation	-	-	-
<b>Total Expenses</b>	<b>5,352,191</b>	<b>4,912,044</b>	<b>5,099,747</b>
<b>Operating Income</b>	<b>126,117</b>	<b>(121,664)</b>	<b>(270,557)</b>
<b>Fund Balance</b>			
Beginning Balance (Unaudited)	2,187,215	2,310,369	2,188,705
Audit Adjustment	(2,963)	-	-
Beginning Balance (Audited)	2,184,252	2,310,369	2,188,705
Operating Income	126,117	(121,664)	(270,557)
<b>Ending Fund Balance</b>	<b>2,310,369</b>	<b>2,188,705</b>	<b>1,918,148</b>
<b>Ending Fund Balance as a % of Expense</b>	<b>43%</b>	<b>45%</b>	<b>38%</b>

## REVENUE:

- While funding levels are projected to remain steady, LCFF funding is projected to decrease by \$486.5K once ADA is funded on actual 21-22 projected levels.
  - \*Note: there was a windfall in 20-21 because the school was held harmless at 19-20 ADA funding with declining 20-21 enrollment.*

- Loss of \$331.9K in one-time funds in out years

## EXPENSES:

- Compensation & Benefits were only decreased by 2.3% (\$88K), while revenue decreased by 12.6% (\$688K)
- Largest decreased in out-year expense assumptions were in the 4000 & 5000 series to adjust for the one-time funding in 20-21.



# Elementary School

	2020/21	2021/22	2022/23
	Current Forecast - Elem	Preliminary Budget - Elem	Preliminary Budget - Elem
<b>SUMMARY</b>			
<b>Revenue</b>			
General Block Grant	2,598,273	2,575,543	2,581,212
Federal Revenue	270,534	109,158	111,191
Other State Revenues	264,269	244,884	249,579
Local Revenues	273,472	522,625	524,075
Fundraising and Grants	31,000	31,930	59,528
<b>Total Revenue</b>	<b>3,437,547</b>	<b>3,484,140</b>	<b>3,525,585</b>
<b>Expenses</b>			
Compensation and Benefits	2,494,386	2,514,376	2,575,578
Books and Supplies	333,440	218,312	224,156
Services and Other Operating Expenditures	640,105	604,226	609,898
Depreciation	5,858	5,858	5,858
<b>Total Expenses</b>	<b>3,473,789</b>	<b>3,342,772</b>	<b>3,415,490</b>
<b>Operating Income</b>	<b>(36,242)</b>	<b>141,367</b>	<b>110,094</b>
<b>Fund Balance</b>			
Beginning Balance (Unaudited)	1,158,869	1,095,349	1,236,716
Audit Adjustment	(27,279)	-	-
Beginning Balance (Audited)	1,131,590	1,095,349	1,236,716
Operating Income	(36,242)	141,367	110,094
<b>Ending Fund Balance</b>	<b>1,095,349</b>	<b>1,236,716</b>	<b>1,346,810</b>
<b>Ending Fund Balance as a % of Expense</b>	<b>32%</b>	<b>37%</b>	<b>39%</b>

## REVENUE:

- Unlike the middle school, the elementary is projected to have relatively flat funding in out-years.
- Loss of \$184.7K in one-time funds in out years was replaced in the assumption of after-school program revenue of \$213K.
  - *\*Note: if the school is unable to offer the after-school program in 21-22, all revenue & expenses related to this program would be addressed.*

## EXPENSES:

- Compensation & Benefits increased by approximately 1% (\$20K), due to less staffing for learning hubs.
- Largest decrease in out-year expense assumptions were in the 4000 & 5000 series to adjust for the one-time funding in 20-21.
- Playground depreciation will start in 20-21 for the next 10 years now that construction is in progress.

# Key Out-Year Assumptions - Revenue

- Out-Year ADA is assumed off the following enrollment
  - Middle School Enrollment at 420 (**399.0 ADA**)
  - Elementary School Enrollment at 296 (**281.2 ADA**)
- Enrollment by In-District & Out of District (affects Parcel Tax)
  - In-District Middle School – **69%**
  - In-District Elementary School – **62%**
- Loss of One-Time Funding
- Increase of After School Revenue
  - Middle School – \$151.2K
  - Elementary School - \$213.1K

# Key Out-Year Assumptions - Expenses

- Staffing returns to 19-20 levels
  - *\*assumes resuming a traditional in-person teaching & learning model*
- Current salary schedule & ranges
  - Additional step for step & column employees
  - 2.5% increase for range employees
- Same benefits structure with a 7% increase
- STRS: 21-22 (15.92%) & 22-23 (18.4%)
- 4000 & 5000 series assume similar expenditure levels in 19-20 (pre-COVID)



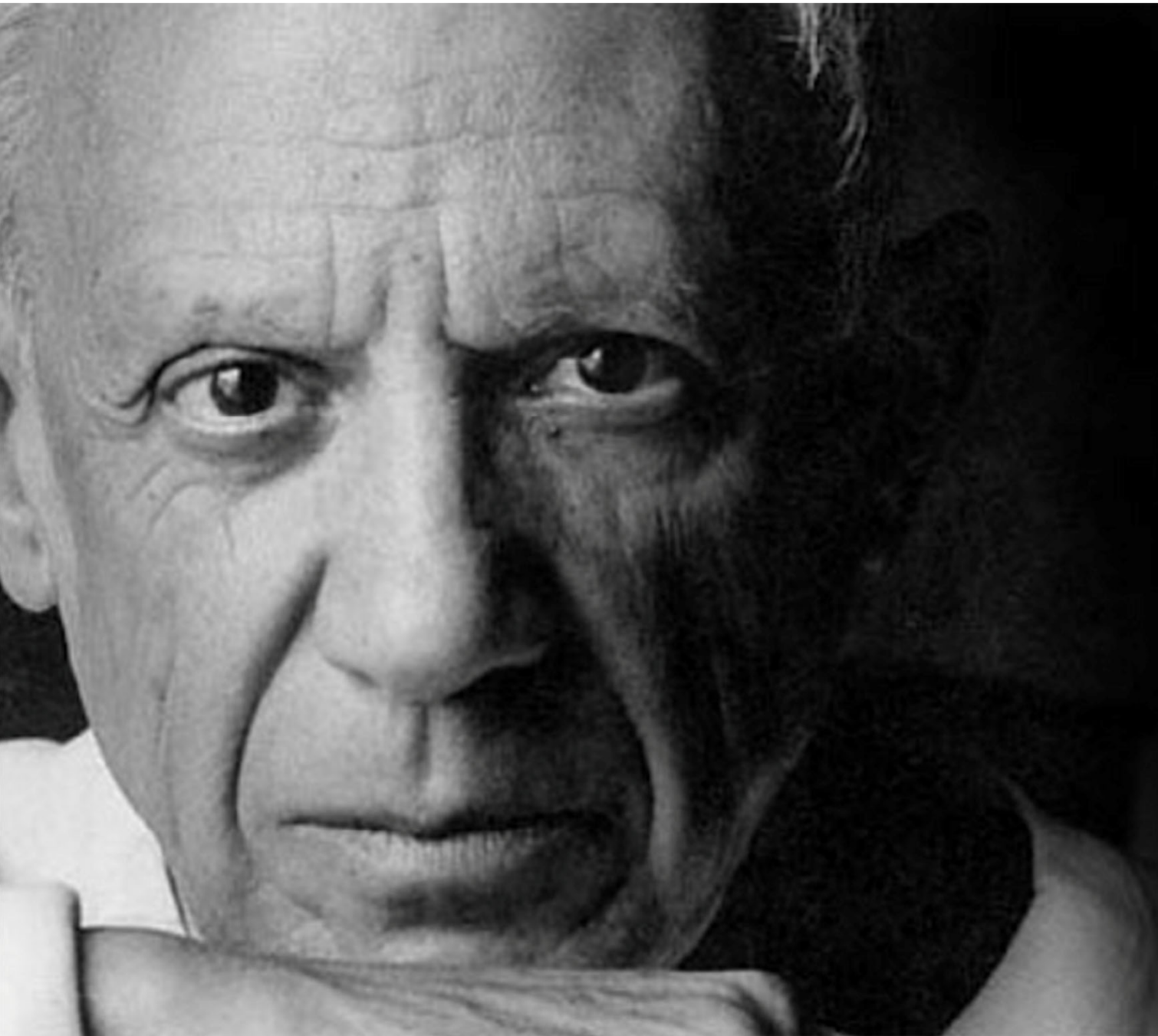
# Next Steps



# Future Planning

---

- Out-year projections & planning will remain challenging with many unknowns. The finance committee, student success committee, and leadership team will continue to keep the following items in mind as budget scenarios and the LCAP are created for the upcoming school & fiscal year:
  - 100% return to on-site learning
  - Full or partial blended learning programs
  - Enrollment projections & maximum class sizes allowed
  - After school programming
  - Programs to address learning loss & accelerated learning
  - State Aid deferrals
  - LCFF funding levels
  - One-time revenue
  - Vaccine availability



*Our goals can only be  
reached through the  
vehicle of a plan. There  
is no other route to  
success.*

*–Pablo Picasso*

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
First Interim Report Certification**

Charter School Name: The Academy of Alameda  
(continued) Elementary School  
CDS #: 01 61119 0131805  
Charter Approving Entity: Alameda Unified School Distric  
County: Alameda  
Charter #: 1718  
Fiscal Year: 2020/21

**CERTIFICATION OF FINANCIAL CONDITION**

POSITIVE CERTIFICATION  
As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION  
As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION  
As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:

(  ) 2020/21 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Print Name: Matthew Huxley Title: Executive Director

To the County Superintendent of Schools:

(  ) 2020/21 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

For additional information on the First Interim Report, please contact:

<u>For Approving Entity:</u>  <u>Shariq Khan</u> Name  <u>CBO</u> Title  <u>(510) 337-7000 x7067</u> Phone  <u>skhan@alamedaunified.org</u> E-mail	<u>For Charter School:</u>  <u>Stacie Ivery</u> Name  <u>Director of Finance</u> Title  <u>(510) 556-4017</u> Phone  <u>sivery@aoaschools.org</u> E-mail
--	--

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

\_\_\_\_\_  
ACOE District Advisor

\_\_\_\_\_  
Date

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

Charter School Name: The Academy of Alameda  
 (continued) Elementary School  
 CDS #: 01 61119 0131805  
 Charter Approving Entity: Alameda Unified School District  
 County: Alameda  
 Charter #: 1718  
 Fiscal Year: 2020/21

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
 **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. REVENUES</b>										
<b>1. LCFF Sources</b>										
State Aid - Current Year	8011	1,444,133.59	-	1,444,133.59	314,473.00	-	314,473.00	1,664,716.63	-	1,664,716.63
Education Protection Account State Aid - Current Year	8012	56,240.00	-	56,240.00	14,223.00	-	14,223.00	56,890.00	-	56,890.00
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	862,395.41	-	862,395.41	227,933.00	-	227,933.00	876,666.37	-	876,666.37
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		2,362,769.00	-	2,362,769.00	556,629.00	-	556,629.00	2,598,273.00	-	2,598,273.00
<b>2. Federal Revenues</b>										
Every Student Succeeds Act (Title I - V)	8290	-	60,637.00	60,637.00	-	-	-	-	70,062.00	70,062.00
Special Education - Federal	8181, 8182	-	37,957.30	37,957.30	-	-	-	-	37,793.63	37,793.63
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	72,967.00	72,967.00	-	129,285.00	129,285.00	-	162,678.00	162,678.00
Total, Federal Revenues		-	171,561.30	171,561.30	-	129,285.00	129,285.00	-	270,533.63	270,533.63
<b>3. Other State Revenues</b>										
Special Education - State	StateRevSE	-	178,211.96	178,211.96	-	31,085.00	31,085.00	-	181,452.13	181,452.13
All Other State Revenues	StateRevAO	49,459.48	-	49,459.48	-	22,062.00	22,062.00	60,754.63	22,062.00	82,816.63
Total, Other State Revenues		49,459.48	178,211.96	227,671.43	-	53,147.00	53,147.00	60,754.63	203,514.13	264,268.76
<b>4. Other Local Revenues</b>										
All Other Local Revenues	LocalRevAO	380,604.39	-	380,604.39	252.92	-	252.92	304,471.74	-	304,471.74
Total, Local Revenues		380,604.39	-	380,604.39	252.92	-	252.92	304,471.74	-	304,471.74
<b>5. TOTAL REVENUES</b>		2,792,832.87	349,773.26	3,142,606.13	556,881.92	182,432.00	739,313.92	2,963,499.37	474,047.76	3,437,547.12
<b>B. EXPENDITURES</b>										
<b>1. Certificated Salaries</b>										
Certificated Teachers' Salaries	1100	885,180.19	68,737.45	953,917.65	217,775.06	20,546.58	238,321.64	855,717.40	68,737.45	924,454.85
Certificated Pupil Support Salaries	1200	-	72,977.00	72,977.00	-	19,534.79	19,534.79	-	75,335.34	75,335.34
Certificated Supervisors' and Administrators' Salaries	1300	194,819.41	28,398.83	223,218.24	67,902.98	9,709.00	77,611.98	191,517.45	34,966.00	226,483.45
Other Certificated Salaries	1900	84,980.67	-	84,980.67	28,707.52	-	28,707.52	79,760.89	6,980.67	86,741.56
Total, Certificated Salaries		1,164,980.28	170,113.28	1,335,093.55	314,385.56	49,790.37	364,175.93	1,126,995.74	186,019.46	1,313,015.20
<b>2. Non-certificated Salaries</b>										
Non-certificated Instructional Aides' Salaries	2100	45,164.17	52,930.88	98,095.05	24,655.10	23,435.31	48,090.41	163,668.18	87,718.92	251,387.10
Non-certificated Support Salaries	2200	-	54,000.00	54,000.00	-	14,727.27	14,727.27	-	54,000.00	54,000.00
Non-certificated Supervisors' and Administrators' Sal.	2300	120,905.55	-	120,905.55	45,256.87	-	45,256.87	123,021.75	26,223.75	149,245.50
Clerical and Office Salaries	2400	146,222.95	-	146,222.95	41,317.19	3,859.68	45,176.87	143,207.89	17,755.65	160,963.54
Other Non-certificated Salaries	2900	41,308.73	-	41,308.73	-	-	-	4,400.00	-	4,400.00
Total, Non-certificated Salaries		353,601.39	106,930.88	460,532.28	111,229.16	42,022.26	153,251.42	434,297.82	185,698.32	619,996.14
<b>3. Employee Benefits</b>										
STRS	3101-3102	189,641.26	34,597.42	224,238.68	53,777.14	7,787.78	61,564.92	184,664.12	43,965.43	228,629.55
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	43,615.44	7,957.03	51,572.47	11,734.46	3,898.06	15,632.52	48,811.93	11,621.30	60,433.23
Health and Welfare Benefits	3401-3402	157,394.55	28,714.45	186,109.00	71,611.10	14,503.15	86,114.25	184,785.64	43,994.36	228,780.00
Unemployment Insurance	3501-3502	9,982.76	1,821.22	11,803.98	862.24	135.73	997.97	10,937.78	2,604.10	13,541.88
Workers' Compensation Insurance	3601-3602	17,463.69	3,186.01	20,649.70	13,316.80	-	13,316.80	17,954.88	4,274.75	22,229.63
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	5,164.99	942.28	6,107.27	1,727.26	320.00	2,047.26	6,267.99	1,492.30	7,760.29
Total, Employee Benefits		423,262.69	77,218.41	500,481.09	153,029.00	26,644.72	179,673.72	453,422.33	107,952.24	561,374.57
<b>4. Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100	-	-	-	-	-	-	-	-	-
Books and Other Reference Materials	4200	43,680.00	-	43,680.00	1,504.29	15,533.12	17,037.41	24,400.00	20,000.00	44,400.00
Materials and Supplies	4300	81,291.00	16,314.00	97,605.00	8,234.80	26,802.08	35,036.88	78,200.00	38,440.00	116,640.00
Noncapitalized Equipment	4400	10,231.00	52,000.00	62,231.00	1,686.95	65,033.99	66,720.94	49,600.00	118,400.00	168,000.00
Food	4700	5,850.00	-	5,850.00	220.88	-	220.88	4,400.00	-	4,400.00
Total, Books and Supplies		141,052.00	68,314.00	209,366.00	11,646.92	107,369.19	119,016.11	156,600.00	176,840.00	333,440.00
<b>5. Services and Other Operating Expenditures</b>										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	9,750.00	-	9,750.00	250.80	456.40	707.20	9,000.00	1,000.00	10,000.00
Dues and Memberships	5300	15,171.00	-	15,171.00	4,848.49	3,739.75	8,588.24	19,760.00	5,000.00	24,760.00
Insurance	5400	30,095.13	-	30,095.13	18,006.40	-	18,006.40	30,866.80	-	30,866.80
Operations and Housekeeping Services	5500	75,426.00	-	75,426.00	912.96	-	912.96	87,694.40	-	87,694.40
Rentals, Leases, Repairs, and Noncap. Improvements	5600	25,662.00	-	25,662.00	3,397.21	129.91	3,527.12	49,320.00	1,000.00	50,320.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	250,053.67	81,700.00	331,753.67	13,349.62	27,613.28	40,962.90	296,049.19	99,415.00	395,464.19
Communications	5900	29,250.00	-	29,250.00	6,796.08	3,912.39	10,708.47	20,000.00	21,000.00	41,000.00
Total, Services and Other Operating Expenditures		435,407.80	81,700.00	517,107.80	47,561.56	35,851.73	83,413.29	512,690.39	127,415.00	640,105.39

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

Charter School Name: The Academy of Alameda  
 (continued) Elementary School  
 CDS #: 01 61119 0131805  
 Charter Approving Entity: Alameda Unified School District  
 County: Alameda  
 Charter #: 1718  
 Fiscal Year: 2020/21

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
 **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)</b>										
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	11,200.00	-	11,200.00	-	-	-	5,857.60	-	5,857.60
Total, Capital Outlay		11,200.00	-	11,200.00	-	-	-	5,857.60	-	5,857.60
<b>7. Other Outgo</b>										
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	-	-	-	-	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
<b>8. TOTAL EXPENDITURES</b>		2,529,504.15	504,276.57	3,033,780.72	637,852.20	261,678.27	899,530.47	2,689,863.88	783,925.03	3,473,788.90
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A6-B8)</b>										
		263,328.72	(154,503.31)	108,825.41	(80,970.28)	(79,246.27)	(160,216.55)	273,635.49	(309,877.27)	(36,241.78)
<b>D. OTHER FINANCING SOURCES / USES</b>										
1. Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(154,503.31)	154,503.31	-	-	-	-	(309,877.27)	309,877.27	-
4. TOTAL OTHER FINANCING SOURCES / USES		(154,503.31)	154,503.31	-	-	-	-	(309,877.27)	309,877.27	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		108,825.41	0.00	108,825.41	(80,970.28)	(79,246.27)	(160,216.55)	(36,241.78)	0.00	(36,241.78)
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	964,342.00	-	964,342.00	1,158,869.34	-	1,158,869.34	1,158,869.34	-	1,158,869.34
b. Adjustments to Beginning Balance	9793, 9795	(28,794.00)	-	(28,794.00)	(27,279.00)	-	(27,279.00)	(27,279.00)	-	(27,279.00)
c. Adjusted Beginning Balance		935,548.00	-	935,548.00	1,131,590.34	-	1,131,590.34	1,131,590.34	-	1,131,590.34
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,044,373.41	0.00	1,044,373.41	1,050,620.06	(79,246.27)	971,373.79	1,095,348.56	0.00	1,095,348.56
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711	-	-	-	-	-	-	-	-	-
Stores (equals object 9320)	9712	-	-	-	-	-	-	-	-	-
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	-	-	-	-	-
All Others	9719	-	-	-	-	-	-	-	-	-
b. Restricted	9740	-	-	-	-	-	-	-	-	-
c. Committed										
Stabilization Arrangements	9750	-	-	-	-	-	-	-	-	-
Other Commitments	9760	178,800.00	-	178,800.00	-	-	-	178,800.00	-	178,800.00
d. Assigned										
Other Assignments	9780	-	-	-	-	-	-	-	-	-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	758,445.18	-	758,445.18	-	-	-	672,465.97	-	672,465.97
Unassigned/Unappropriated Amount	9790	107,128.23	0.00	107,128.23	1,050,620.06	(79,246.27)	971,373.79	244,082.59	0.00	244,082.59

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: The Academy of Alameda  
 (continued) Elementary School  
 CDS #: 01 61119 0131805  
 Charter Approving Entity: Alameda Unified School District  
 County: Alameda  
 Charter #: 1718  
 Fiscal Year: 2020/21

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	1,444,133.59	314,473.00	1,664,716.63	220,583.04	15.27%
Education Protection Account State Aid - Current Year	8012	56,240.00	14,223.00	56,890.00	650.00	1.16%
State Aid - Prior Years	8019	-	-	-	-	-
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	862,395.41	227,933.00	876,666.37	14,270.96	1.65%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		2,362,769.00	556,629.00	2,598,273.00	235,504.00	9.97%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	60,637.00	-	70,062.00	9,425.00	15.54%
Special Education - Federal	8181, 8182	37,957.30	-	37,793.63	(163.67)	-0.43%
Child Nutrition - Federal	8220	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	72,967.00	129,285.00	162,678.00	89,711.00	122.95%
Total, Federal Revenues		171,561.30	129,285.00	270,533.63	98,972.33	57.69%
3. Other State Revenues						
Special Education - State	StateRevSE	178,211.96	31,085.00	181,452.13	3,240.17	1.82%
All Other State Revenues	StateRevAO	49,459.48	22,062.00	82,816.63	33,357.15	67.44%
Total, Other State Revenues		227,671.43	53,147.00	264,268.76	36,597.32	16.07%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	380,604.39	252.92	304,471.74	(76,132.66)	-20.00%
Total, Local Revenues		380,604.39	252.92	304,471.74	(76,132.66)	-20.00%
5. TOTAL REVENUES						
		3,142,606.13	739,313.92	3,437,547.12	294,940.99	9.39%
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	953,917.65	238,321.64	924,454.85	(29,462.79)	-3.09%
Certificated Pupil Support Salaries	1200	72,977.00	19,534.79	75,335.34	2,358.34	3.23%
Certificated Supervisors' and Administrators' Salaries	1300	223,218.24	77,611.98	226,483.45	3,265.21	1.46%
Other Certificated Salaries	1900	84,980.67	28,707.52	86,741.56	1,760.89	2.07%
Total, Certificated Salaries		1,335,093.55	364,175.93	1,313,015.20	(22,078.35)	-1.65%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	98,095.05	48,090.41	251,387.10	153,292.05	156.27%
Non-certificated Support Salaries	2200	54,000.00	14,727.27	54,000.00	-	0.00%
Non-certificated Supervisors' and Administrators' Sal.	2300	120,905.55	45,256.87	149,245.50	28,339.95	23.44%
Clerical and Office Salaries	2400	146,222.95	45,176.87	160,963.54	14,740.60	10.08%
Other Non-certificated Salaries	2900	41,308.73	-	4,400.00	(36,908.73)	-89.35%
Total, Non-certificated Salaries		460,532.28	153,251.42	619,996.14	159,463.86	34.63%
3. Employee Benefits						
STRS	3101-3102	224,238.68	61,564.92	228,629.55	4,390.87	1.96%
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	51,572.47	15,632.52	60,433.23	8,860.76	17.18%
Health and Welfare Benefits	3401-3402	186,109.00	86,114.25	228,780.00	42,671.00	22.93%
Unemployment Insurance	3501-3502	11,803.98	997.97	13,541.88	1,737.90	14.72%
Workers' Compensation Insurance	3601-3602	20,649.70	13,316.80	22,229.63	1,579.93	7.65%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	6,107.27	2,047.26	7,760.29	1,653.02	27.07%
Total, Employee Benefits		500,481.09	179,673.72	561,374.57	60,893.48	12.17%



**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: The Academy of Alameda  
 (continued) Elementary School  
 CDS #: 01 61119 0131805  
 Charter Approving Entity: Alameda Unified School District  
 County: Alameda  
 Charter #: 1718  
 Fiscal Year: 2020/21

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	-	-	-	-	
Books and Other Reference Materials	4200	43,680.00	17,037.41	44,400.00	720.00	1.65%
Materials and Supplies	4300	97,605.00	35,036.88	116,640.00	19,035.00	19.50%
Noncapitalized Equipment	4400	62,231.00	66,720.94	168,000.00	105,769.00	169.96%
Food	4700	5,850.00	220.88	4,400.00	(1,450.00)	-24.79%
Total, Books and Supplies		209,366.00	119,016.11	333,440.00	124,074.00	59.26%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	9,750.00	707.20	10,000.00	250.00	2.56%
Dues and Memberships	5300	15,171.00	8,588.24	24,760.00	9,589.00	63.21%
Insurance	5400	30,095.13	18,006.40	30,866.80	771.67	2.56%
Operations and Housekeeping Services	5500	75,426.00	912.96	87,694.40	12,268.40	16.27%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	25,662.00	3,527.12	50,320.00	24,658.00	96.09%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	331,753.67	40,962.90	395,464.19	63,710.52	19.20%
Communications	5900	29,250.00	10,708.47	41,000.00	11,750.00	40.17%
Total, Services and Other Operating Expenditures		517,107.80	83,413.29	640,105.39	122,997.59	23.79%
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	11,200.00	-	5,857.60	(5,342.40)	-47.70%
Total, Capital Outlay		11,200.00	-	5,857.60	(5,342.40)	-47.70%
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
<b>8. TOTAL EXPENDITURES</b>		3,033,780.72	899,530.47	3,473,788.90	440,008.18	14.50%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		108,825.41	(160,216.55)	(36,241.78)	(145,067.19)	-133.30%



**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: The Academy of Alameda  
 (continued) Elementary School  
 CDS #: 01 61119 0131805  
 Charter Approving Entity: Alameda Unified School District  
 County: Alameda  
 Charter #: 1718  
 Fiscal Year: 2020/21

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		108,825.41	(160,216.55)	(36,241.78)	(145,067.19)	-133.30%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	964,342.00	1,158,869.34	1,158,869.34	194,527.34	20.17%
b. Adjustments/Restatements	9793, 9795	(28,794.00)	(27,279.00)	(27,279.00)	1,515.00	-5.26%
c. Adjusted Beginning Fund Balance		935,548.00	1,131,590.34	1,131,590.34		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,044,373.41	971,373.79	1,095,348.56		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	-	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	178,800.00	-	178,800.00	-	0.00%
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	758,445.18	-	672,465.97	(85,979.21)	-11.34%
Unassigned/Unappropriated Amount	9790	107,128.23	971,373.79	244,082.59	136,954.36	127.84%

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
First Interim Report - MYP**

**Charter School Name:** The Academy of Alameda  
**(continued)** Elementary School  
**CDS #:** 01 61119 0131805  
**Charter Approving Entity:** Alameda Unified School District  
**County:** Alameda  
**Charter #:** 1718  
**Fiscal Year:** 2020/21

*This charter school uses the following basis of accounting:*

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
 **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service / Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	FY 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
<b>1. LCFF Sources</b>						
State Aid - Current Year	8011	1,664,716.63	0.00	1,664,716.63	1,658,322.04	1,656,045.04
Education Protection Account State Aid - Current Year	8012	56,890.00	0.00	56,890.00	56,240.00	56,240.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers of Charter Schools in Lieu of Property Taxes	8096	876,666.37	0.00	876,666.37	866,649.96	866,649.96
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		2,598,273.00	0.00	2,598,273.00	2,581,212.00	2,578,935.00
<b>2. Federal Revenues</b>						
Every Student Succeeds Act (Title I - V)	8290	0.00	70,062.00	70,062.00	72,377.31	73,496.15
Special Education - Federal	8181, 8182	0.00	37,793.63	37,793.63	38,813.62	39,861.52
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	162,678.00	162,678.00	0.00	0.00
Total, Federal Revenues		0.00	270,533.63	270,533.63	111,190.93	113,357.68
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	0.00	181,452.13	181,452.13	188,637.71	193,738.14
All Other State Revenues	StateRevAO	60,754.63	22,062.00	82,816.63	60,941.66	61,082.26
Total, Other State Revenues		60,754.63	203,514.13	264,268.76	249,579.37	254,820.41
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	304,471.74	0.00	304,471.74	583,602.50	585,787.16
Total, Local Revenues		304,471.74	0.00	304,471.74	583,602.50	585,787.16
<b>5. TOTAL REVENUES</b>						
		2,963,499.37	474,047.76	3,437,547.12	3,525,584.81	3,532,900.24
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	855,717.40	68,737.45	924,454.85	935,443.14	938,097.62
Certificated Pupil Support Salaries	1200	0.00	75,335.34	75,335.34	63,060.93	64,637.46
Certificated Supervisors' and Administrators' Salaries	1300	191,517.45	34,966.00	226,483.45	238,112.47	244,065.28
Other Certificated Salaries	1900	79,760.89	6,980.67	86,741.56	83,798.79	85,893.75
Total, Certificated Salaries		1,126,995.74	186,019.46	1,313,015.20	1,320,415.32	1,332,694.11
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	163,668.18	87,718.92	251,387.10	117,067.47	119,994.16
Non-certificated Support Salaries	2200	0.00	54,000.00	54,000.00	56,733.75	58,152.09
Non-certificated Supervisors' and Administrators' Sal.	2300	123,021.75	26,223.75	149,245.50	106,783.32	109,452.90
Clerical and Office Salaries	2400	143,207.89	17,755.65	160,963.54	182,342.56	186,901.12
Other Non-certificated Salaries	2900	4,400.00	0.00	4,400.00	162,138.75	165,817.22
Total, Non-certificated Salaries		434,297.82	185,698.32	619,996.14	625,065.85	640,317.49

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
First Interim Report - MYP**

**Charter School Name:** The Academy of Alameda  
**(continued) Elementary School**  
**CDS #:** 01 61119 0131805  
**Charter Approving Entity:** Alameda Unified School District  
**County:** Alameda  
**Charter #:** 1718  
**Fiscal Year:** 2020/21

Description	Object Code	FY 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	184,664.12	43,965.43	228,629.55	258,340.44	260,984.34
PERS	3201-3202	0.00	0.00	0.00	-	0.00
OASDI / Medicare / Alternative	3301-3302	48,811.93	11,621.30	60,433.23	62,103.00	63,318.20
Health and Welfare Benefits	3401-3402	184,785.64	43,994.36	228,780.00	260,283.86	278,503.73
Unemployment Insurance	3501-3502	10,937.78	2,604.10	13,541.88	13,460.18	13,370.18
Workers' Compensation Insurance	3601-3602	17,954.88	4,274.75	22,229.63	22,373.03	22,689.63
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	6,267.99	1,492.30	7,760.29	13,536.43	13,865.46
Total, Employee Benefits		453,422.33	107,952.24	561,374.57	630,096.93	652,731.54
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00
Books and Other Reference Materials	4200	24,400.00	20,000.00	44,400.00	42,889.20	44,175.88
Materials and Supplies	4300	78,200.00	38,440.00	116,640.00	94,070.89	100,451.34
Noncapitalized Equipment	4400	49,600.00	118,400.00	168,000.00	82,371.80	84,842.96
Food	4700	4,400.00	0.00	4,400.00	4,824.43	4,969.16
Total, Books and Supplies		156,600.00	176,840.00	333,440.00	224,156.32	234,439.33
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	9,000.00	1,000.00	10,000.00	10,964.61	11,293.55
Dues and Memberships	5300	19,760.00	5,000.00	24,760.00	27,148.37	27,962.82
Insurance	5400	30,866.80	0.00	30,866.80	33,844.24	34,859.57
Operations and Housekeeping Services	5500	87,694.40	0.00	87,694.40	96,153.48	99,038.08
Rentals, Leases, Repairs, and Noncap. Improvements	5600	49,320.00	1,000.00	50,320.00	27,950.64	28,404.68
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	296,049.19	99,415.00	395,464.19	390,172.60	399,192.40
Communications	5900	20,000.00	21,000.00	41,000.00	23,664.39	24,374.33
Total, Services and Other Operating Expenditures		512,690.39	127,415.00	640,105.39	609,898.33	625,125.44
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	5,857.60	0.00	5,857.60	5,857.60	5,857.60
Total, Capital Outlay		5,857.60	0.00	5,857.60	5,857.60	5,857.60
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	0.00	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		2,689,863.88	783,925.03	3,473,788.90	3,415,490.35	3,491,165.51
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.</b>						

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

**Charter School Name:** The Academy of Alameda  
**(continued)** Elementary School  
**CDS #:** 01 61119 0131805  
**Charter Approving Entity:** Alameda Unified School District  
**County:** Alameda  
**Charter #:** 1718  
**Fiscal Year:** 2020/21

<b>BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>	273,635.49	(309,877.27)	(36,241.78)	110,094.46	41,734.73
--	------------	--------------	-------------	------------	-----------

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
First Interim Report - MYP**

**Charter School Name:** The Academy of Alameda  
**(continued)** Elementary School  
**CDS #:** 01 61119 0131805  
**Charter Approving Entity:** Alameda Unified School District  
**County:** Alameda  
**Charter #:** 1718  
**Fiscal Year:** 2020/21

Description	Object Code	FY 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(309,877.27)	309,877.27	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(309,877.27)	309,877.27	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(36,241.78)	0.00	(36,241.78)	110,094.46	41,734.73
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	1,158,869.34	0.00	1,158,869.34	1,095,348.56	1,205,443.02
b. Adjustments/Restatements	9793, 9795	(27,279.00)	0.00	(27,279.00)		
c. Adjusted Beginning Balance		1,131,590.34	0.00	1,131,590.34	1,095,348.56	1,205,443.02
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,095,348.56	0.00	1,095,348.56	1,205,443.02	1,247,177.75
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740		0.00	0.00	0.00	0.00
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	168,800.00	133,800.00
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	672,465.97	0.00	672,465.97	853,872.59	872,791.38
Unassigned/Unappropriated Amount	9790	244,082.59	0.00	244,082.59	182,770.43	240,586.37

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
First Interim Report Certification**

Charter School Name: The Academy of Alameda  
 (continued) \_\_\_\_\_  
 CDS #: 01 61119 0122085  
 Charter Approving Entity: Alameda Unified School District  
 County: Alameda  
 Charter #: 1181  
 Fiscal Year: 2020/21

**CERTIFICATION OF FINANCIAL CONDITION**

POSITIVE CERTIFICATION  
 As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION  
 As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION  
 As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:  
 2020/21 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Charter School Official  
 (Original signature required)  
 Print Name: Matthew Huxley Title: Executive Director

To the County Superintendent of Schools:  
 2020/21 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Authorized Representative of  
 Charter Approving Entity  
 (Original signature required)  
 Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

For additional information on the First Interim Report, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Shariq Khan</u> Name	<u>Stacie Ivery</u> Name
<u>CBO</u> Title	<u>Director of Finance</u> Title
<u>(510) 337-7000 x7067</u> Phone	<u>(510) 556-4017</u> Phone
<u>skhan@alamedaunified.org</u> E-mail	<u>sivery@aoschools.org</u> E-mail

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

\_\_\_\_\_  
 ACOE District Advisor Date

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

Charter School Name: The Academy of Alameda  
(continued)  
CDS #: 01 61119 0122085  
Charter Approving Entity: Alameda Unified School District  
County: Alameda  
Charter #: 1181  
Fiscal Year: 2020/21

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
 **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. REVENUES</b>										
<b>1. LCFF Sources</b>										
State Aid - Current Year	8011	1,526,251.07	-	1,526,251.07	322,864.00	-	322,864.00	1,747,698.98	-	1,747,698.98
Education Protection Account State Aid - Current Year	8012	540,095.43	-	540,095.43	219,293.00	-	219,293.00	877,172.00	-	877,172.00
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	1,406,575.50	-	1,406,575.50	84,069.00	-	84,069.00	1,401,156.02	-	1,401,156.02
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		3,472,922.00	-	3,472,922.00	626,226.00	-	626,226.00	4,026,027.00	-	4,026,027.00
<b>2. Federal Revenues</b>										
Every Student Succeeds Act (Title I - V)	8290	-	108,173.00	108,173.00	-	-	-	-	112,727.40	112,727.40
Special Education - Federal	8181, 8182	-	60,632.91	60,632.91	-	-	-	-	60,035.02	60,035.02
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	165,442.47	165,442.47	-	225,391.00	225,391.00	-	298,001.47	298,001.47
Total, Federal Revenues		-	334,248.38	334,248.38	-	225,391.00	225,391.00	-	470,763.89	470,763.89
<b>3. Other State Revenues</b>										
Special Education - State	StateRevSE	-	270,728.34	270,728.34	-	49,548.00	49,548.00	-	287,963.12	287,963.12
All Other State Revenues	StateRevAO	75,608.30	100,252.40	175,860.70	-	33,899.00	33,899.00	90,847.06	148,313.22	239,160.28
Total, Other State Revenues		75,608.30	370,980.74	446,589.04	-	83,447.00	83,447.00	90,847.06	436,276.34	527,123.40
<b>4. Other Local Revenues</b>										
All Other Local Revenues	LocalRevAO	438,432.40	-	438,432.40	11,827.04	-	11,827.04	454,394.18	-	454,394.18
Total, Local Revenues		438,432.40	-	438,432.40	11,827.04	-	11,827.04	454,394.18	-	454,394.18
<b>5. TOTAL REVENUES</b>		3,986,962.70	705,229.12	4,692,191.82	638,053.04	308,838.00	946,891.04	4,571,268.24	907,040.22	5,478,308.46
<b>B. EXPENDITURES</b>										
<b>1. Certificated Salaries</b>										
Certificated Teachers' Salaries	1100	1,503,663.49	177,129.35	1,680,792.85	352,766.79	75,732.76	428,499.55	1,389,612.01	286,722.94	1,676,334.95
Certificated Pupil Support Salaries	1200	64,125.00	143,959.91	208,084.91	18,409.08	34,155.76	52,564.84	67,500.00	134,239.59	201,739.59
Certificated Supervisors' and Administrators' Salaries	1300	330,412.55	44,418.68	374,831.22	81,097.40	14,563.48	95,660.88	249,533.68	37,449.00	286,982.68
Other Certificated Salaries	1900	48,672.77	20,859.76	69,532.53	19,090.89	-	19,090.89	56,000.00	-	56,000.00
Total, Certificated Salaries		1,946,873.81	386,367.70	2,333,241.51	471,364.16	124,452.00	595,816.16	1,762,545.69	458,411.53	2,220,957.22
<b>2. Non-certificated Salaries</b>										
Non-certificated Instructional Aides' Salaries	2100	-	125,549.12	125,549.12	231.00	31,139.35	31,370.35	1,000.00	298,269.36	299,269.36
Non-certificated Support Salaries	2200	-	45,237.50	45,237.50	-	14,051.98	14,051.98	-	50,403.26	50,403.26
Non-certificated Supervisors' and Administrators' Sal.	2300	147,616.95	26,527.50	174,144.45	48,399.00	23,381.81	71,780.81	145,197.00	86,000.00	231,197.00
Clerical and Office Salaries	2400	228,707.68	-	228,707.68	61,975.76	5,789.52	67,765.28	214,811.84	26,633.48	241,445.31
Other Non-certificated Salaries	2900	3,100.00	36,994.03	40,094.03	-	-	-	3,100.00	-	3,100.00
Total, Non-certificated Salaries		379,424.63	234,308.15	613,732.78	110,605.76	74,362.66	184,968.42	364,108.84	461,306.09	825,414.93
<b>3. Employee Benefits</b>										
STRS	3101-3102	303,569.64	80,994.91	384,564.55	78,823.24	21,905.26	100,728.50	265,923.60	115,183.60	381,107.21
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	61,726.24	16,469.08	78,195.31	12,400.44	8,096.24	20,496.68	60,846.41	26,355.35	87,201.76
Health and Welfare Benefits	3401-3402	230,967.06	61,623.94	292,591.00	99,648.32	22,411.87	122,060.19	228,881.16	99,138.84	328,020.00
Unemployment Insurance	3501-3502	12,398.01	3,307.89	15,705.90	1,359.16	644.31	2,003.47	13,252.65	5,740.33	18,992.98
Workers' Compensation Insurance	3601-3602	26,752.43	7,137.77	33,890.20	19,975.20	-	19,975.20	24,445.03	10,588.25	35,033.28
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	6,699.15	1,787.39	8,486.54	2,140.89	580.00	2,720.89	7,184.98	3,112.14	10,297.13
Total, Employee Benefits		642,112.53	171,320.98	813,433.52	214,347.25	53,637.68	267,984.93	600,533.84	260,118.51	860,652.35
<b>4. Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100	-	-	-	-	-	-	-	-	-
Books and Other Reference Materials	4200	56,000.00	-	56,000.00	10.96	1,575.76	1,586.72	56,000.00	10,000.00	66,000.00
Materials and Supplies	4300	108,285.00	30,400.00	138,685.00	13,278.31	46,322.61	59,600.92	120,400.00	61,600.00	182,000.00
Noncapitalized Equipment	4400	15,665.00	71,250.00	86,915.00	214.00	97,788.61	98,002.61	74,000.00	161,600.00	235,600.00
Food	4700	9,150.00	-	9,150.00	225.86	-	225.86	6,600.00	-	6,600.00
Total, Books and Supplies		189,100.00	101,650.00	290,750.00	13,729.13	145,686.98	159,416.11	257,000.00	233,200.00	490,200.00
<b>5. Services and Other Operating Expenditures</b>										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	15,250.00	-	15,250.00	376.20	1,434.60	1,810.80	15,000.00	-	15,000.00
Dues and Memberships	5300	23,729.00	-	23,729.00	7,272.76	5,680.90	12,953.66	37,140.00	-	37,140.00
Insurance	5400	47,071.87	-	47,071.87	27,009.60	-	27,009.60	46,300.20	-	46,300.20
Operations and Housekeeping Services	5500	117,974.00	-	117,974.00	1,369.44	-	1,369.44	131,541.60	-	131,541.60
Rentals, Leases, Repairs, and Noncap. Improvements	5600	40,138.00	-	40,138.00	3,791.20	194.87	3,986.07	75,480.00	-	75,480.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	364,557.06	112,500.00	477,057.06	20,478.40	77,273.91	97,752.31	409,754.41	178,250.40	588,004.81
Communications	5900	45,750.00	-	45,750.00	9,393.87	5,868.52	15,262.39	51,500.00	10,000.00	61,500.00
Total, Services and Other Operating Expenditures		654,469.93	112,500.00	766,969.93	69,691.47	90,452.80	160,144.27	766,716.21	188,250.40	954,966.61

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

Charter School Name: The Academy of Alameda  
 (continued)  
 CDS #: 01 61119 0122085  
 Charter Approving Entity: Alameda Unified School District  
 County: Alameda  
 Charter #: 1181  
 Fiscal Year: 2020/21

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
 **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)</b>										
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	-	-	-	-	-	-	-	-	-
Total, Capital Outlay		-	-	-	-	-	-	-	-	-
<b>7. Other Outgo</b>										
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	-	-	-	-	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
<b>8. TOTAL EXPENDITURES</b>		<b>3,811,980.91</b>	<b>1,006,146.83</b>	<b>4,818,127.74</b>	<b>879,737.77</b>	<b>488,592.12</b>	<b>1,368,329.89</b>	<b>3,750,904.58</b>	<b>1,601,286.54</b>	<b>5,352,191.11</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>										
		<b>174,981.79</b>	<b>(300,917.71)</b>	<b>(125,935.92)</b>	<b>(241,684.73)</b>	<b>(179,754.12)</b>	<b>(421,438.85)</b>	<b>820,363.66</b>	<b>(694,246.31)</b>	<b>126,117.35</b>
<b>D. OTHER FINANCING SOURCES / USES</b>										
1. Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	<b>(300,917.71)</b>	<b>300,917.71</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(738,698.99)</b>	<b>738,698.99</b>	<b>-</b>
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		<b>(300,917.71)</b>	<b>300,917.71</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(738,698.99)</b>	<b>738,698.99</b>	<b>-</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>										
		<b>(125,935.92)</b>	<b>(0.00)</b>	<b>(125,935.92)</b>	<b>(241,684.73)</b>	<b>(179,754.12)</b>	<b>(421,438.85)</b>	<b>81,664.67</b>	<b>44,452.68</b>	<b>126,117.35</b>
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	2,035,724.00	214,006.00	2,249,730.00	1,973,208.99	214,006.00	2,187,214.99	1,973,208.99	214,006.00	2,187,214.99
b. Adjustments to Beginning Balance	9793, 9795	2,590.00	-	2,590.00	(2,962.00)	-	(2,962.00)	(2,962.00)	-	(2,962.00)
c. Adjusted Beginning Balance		2,038,314.00	214,006.00	2,252,320.00	1,970,246.99	214,006.00	2,184,252.99	1,970,246.99	214,006.00	2,184,252.99
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,912,378.08	214,006.00	2,126,384.08	1,728,562.26	34,251.88	1,762,814.14	2,051,911.66	258,458.68	2,310,370.34
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711	-	-	-	-	-	-	-	-	-
Stores (equals object 9320)	9712	-	-	-	-	-	-	-	-	-
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	-	-	-	-	-
All Others	9719	-	-	-	-	-	-	-	-	-
b. Restricted	9740	-	214,006.00	214,006.00	-	214,006.00	214,006.00	-	214,006.00	214,006.00
c. Committed										
Stabilization Arrangements	9750	-	-	-	-	-	-	-	-	-
Other Commitments	9760	131,200.00	-	131,200.00	-	-	-	131,200.00	-	131,200.00
d. Assigned										
Other Assignments	9780	-	-	-	-	-	-	-	-	-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	1,204,531.93	-	1,204,531.93	-	-	-	937,726.14	-	937,726.14
Unassigned/Unappropriated Amount	9790	576,646.15	(0.00)	576,646.14	1,728,562.26	(179,754.12)	1,548,808.14	982,985.52	44,452.68	1,027,438.19



**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: The Academy of Alameda  
 (continued) \_\_\_\_\_  
 CDS #: 01 61119 0122085  
 Charter Approving Entity: Alameda Unified School District  
 County: Alameda  
 Charter #: 1181  
 Fiscal Year: 2020/21

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	1,526,251.07	322,864.00	1,747,698.98	221,447.90	14.51%
Education Protection Account State Aid - Current Year	8012	540,095.43	219,293.00	877,172.00	337,076.57	62.41%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	1,406,575.50	84,069.00	1,401,156.02	(5,419.48)	-0.39%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		3,472,922.00	626,226.00	4,026,027.00	553,105.00	15.93%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	108,173.00	-	112,727.40	4,554.40	4.21%
Special Education - Federal	8181, 8182	60,632.91	-	60,035.02	(597.89)	-0.99%
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	165,442.47	225,391.00	298,001.47	132,559.00	80.12%
Total, Federal Revenues		334,248.38	225,391.00	470,763.89	136,515.51	40.84%
3. Other State Revenues						
Special Education - State	StateRevSE	270,728.34	49,548.00	287,963.12	17,234.78	6.37%
All Other State Revenues	StateRevAO	175,860.70	33,899.00	239,160.28	63,299.58	35.99%
Total, Other State Revenues		446,589.04	83,447.00	527,123.40	80,534.36	18.03%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	438,432.40	11,827.04	454,394.18	15,961.78	3.64%
Total, Local Revenues		438,432.40	11,827.04	454,394.18	15,961.78	3.64%
5. TOTAL REVENUES		4,692,191.82	946,891.04	5,478,308.46	786,116.65	16.75%
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,680,792.85	428,499.55	1,676,234.95	(4,557.90)	-0.27%
Certificated Pupil Support Salaries	1200	208,084.91	52,564.84	201,739.59	(6,345.32)	-3.05%
Certificated Supervisors' and Administrators' Salaries	1300	374,831.22	95,660.88	286,982.68	(87,848.54)	-23.44%
Other Certificated Salaries	1900	69,532.53	19,090.89	56,000.00	(13,532.53)	-19.46%
Total, Certificated Salaries		2,333,241.51	595,816.16	2,220,957.22	(112,284.29)	-4.81%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	125,549.12	31,370.35	299,269.36	173,720.24	138.37%
Non-certificated Support Salaries	2200	45,237.50	14,051.98	50,403.26	5,165.76	11.42%
Non-certificated Supervisors' and Administrators' Sal.	2300	174,144.45	71,780.81	231,197.00	57,052.55	32.76%
Clerical and Office Salaries	2400	228,707.68	67,765.28	241,445.31	12,737.63	5.57%
Other Non-certificated Salaries	2900	40,094.03	-	3,100.00	(36,994.03)	-92.27%
Total, Non-certificated Salaries		613,732.78	184,968.42	825,414.93	211,682.15	34.49%
3. Employee Benefits						
STRS	3101-3102	384,564.55	100,728.50	381,107.21	(3,457.35)	-0.90%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	78,195.31	20,496.68	87,201.76	9,006.45	11.52%
Health and Welfare Benefits	3401-3402	292,591.00	122,060.19	328,020.00	35,429.00	12.11%
Unemployment Insurance	3501-3502	15,705.90	2,003.47	18,992.98	3,287.08	20.93%
Workers' Compensation Insurance	3601-3602	33,890.20	19,975.20	35,033.28	1,143.08	3.37%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	8,486.54	2,720.89	10,297.13	1,810.58	21.33%
Total, Employee Benefits		813,433.52	267,984.93	860,652.35	47,218.84	5.80%

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: The Academy of Alameda  
 (continued) \_\_\_\_\_  
 CDS #: 01 61119 0122085  
 Charter Approving Entity: Alameda Unified School District  
 County: Alameda  
 Charter #: 1181  
 Fiscal Year: 2020/21

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	-	-	-	-	
Books and Other Reference Materials	4200	56,000.00	1,586.72	66,000.00	10,000.00	17.86%
Materials and Supplies	4300	138,685.00	59,600.92	182,000.00	43,315.00	31.23%
Noncapitalized Equipment	4400	86,915.00	98,002.61	235,600.00	148,685.00	171.07%
Food	4700	9,150.00	225.86	6,600.00	(2,550.00)	-27.87%
Total, Books and Supplies		290,750.00	159,416.11	490,200.00	199,450.00	68.60%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	15,250.00	1,810.80	15,000.00	(250.00)	-1.64%
Dues and Memberships	5300	23,729.00	12,953.66	37,140.00	13,411.00	56.52%
Insurance	5400	47,071.87	27,009.60	46,300.20	(771.67)	-1.64%
Operations and Housekeeping Services	5500	117,974.00	1,369.44	131,541.60	13,567.60	11.50%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	40,138.00	3,986.07	75,480.00	35,342.00	88.05%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	477,057.06	97,752.31	588,004.81	110,947.75	23.26%
Communications	5900	45,750.00	15,262.39	61,500.00	15,750.00	34.43%
Total, Services and Other Operating Expenditures		766,969.93	160,144.27	954,966.61	187,996.68	24.51%
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	-	-	-	-	
Total, Capital Outlay		-	-	-	-	
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
<b>8. TOTAL EXPENDITURES</b>		4,818,127.74	1,368,329.89	5,352,191.11	534,063.38	11.08%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(125,935.92)	(421,438.85)	126,117.35	252,053.27	-200.14%

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: The Academy of Alameda  
 (continued) \_\_\_\_\_  
 CDS #: 01 61119 0122085  
 Charter Approving Entity: Alameda Unified School District  
 County: Alameda  
 Charter #: 1181  
 Fiscal Year: 2020/21

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(125,935.92)	(421,438.85)	126,117.35	252,053.27	-200.14%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	2,249,730.00	2,187,214.99	2,187,214.99	(62,515.01)	-2.78%
b. Adjustments/Restatements	9793, 9795	2,590.00	(2,962.00)	(2,962.00)	(5,552.00)	-214.36%
c. Adjusted Beginning Fund Balance		2,252,320.00	2,184,252.99	2,184,252.99		
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,126,384.08	1,762,814.14	2,310,370.34		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	214,006.00	214,006.00	214,006.00	-	0.00%
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	131,200.00	-	131,200.00	-	0.00%
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	1,204,531.93	-	937,726.14	(266,805.79)	-22.15%
Unassigned/Unappropriated Amount	9790	576,646.14	1,548,808.14	1,027,438.19	450,792.05	78.17%

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
First Interim Report - MYP**

**Charter School Name:** The Academy of Alameda  
 (continued) \_\_\_\_\_  
**CDS #:** 01 61119 0122085  
**Charter Approving Entity:** Alameda Unified School District  
**County:** Alameda  
**Charter #:** 1181  
**Fiscal Year:** 2020/21

*This charter school uses the following basis of accounting:*

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
 **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service / Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	FY 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
<b>1. LCFF Sources</b>						
State Aid - Current Year	8011	1,747,698.98	0.00	1,747,698.98	1,908,733.97	1,912,487.97
Education Protection Account State Aid - Current Year	8012	877,172.00	0.00	877,172.00	401,036.00	401,036.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers of Charter Schools in Lieu of Property Taxes	8096	1,401,156.02	0.00	1,401,156.02	1,229,706.03	1,229,706.03
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		4,026,027.00	0.00	4,026,027.00	3,539,476.00	3,543,230.00
<b>2. Federal Revenues</b>						
Every Student Succeeds Act (Title I - V)	8290	0.00	112,727.40	112,727.40	114,451.54	116,393.15
Special Education - Federal	8181, 8182	0.00	60,035.02	60,035.02	56,073.86	55,073.38
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	298,001.47	298,001.47	0.00	0.00
Total, Federal Revenues		0.00	470,763.89	470,763.89	170,525.40	171,466.53
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	0.00	287,963.12	287,963.12	261,025.71	267,661.62
All Other State Revenues	StateRevAO	90,847.06	148,313.22	239,160.28	201,025.72	200,885.50
Total, Other State Revenues		90,847.06	436,276.34	527,123.40	462,051.43	468,547.12
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	454,394.18	0.00	454,394.18	618,327.21	645,946.29
Total, Local Revenues		454,394.18	0.00	454,394.18	618,327.21	645,946.29
<b>5. TOTAL REVENUES</b>						
		4,571,268.24	907,040.22	5,478,308.46	4,790,380.04	4,829,189.94
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	1,389,512.01	286,722.94	1,676,234.95	1,677,928.53	1,704,457.52
Certificated Pupil Support Salaries	1200	67,500.00	134,239.59	201,739.59	208,217.52	213,422.96
Certificated Supervisors' and Administrators' Salaries	1300	249,533.68	37,449.00	286,982.68	288,317.73	295,525.67
Other Certificated Salaries	1900	56,000.00	0.00	56,000.00	71,750.00	73,543.75
Total, Certificated Salaries		1,762,545.69	458,411.53	2,220,957.22	2,246,213.78	2,286,949.90
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	1,000.00	298,269.36	299,269.36	114,027.68	116,878.37
Non-certificated Support Salaries	2200	0.00	50,403.26	50,403.26	51,663.34	52,954.92
Non-certificated Supervisors' and Administrators' Sal.	2300	145,197.00	86,000.00	231,197.00	230,991.03	236,765.80
Clerical and Office Salaries	2400	214,811.84	26,633.48	241,445.31	247,662.91	253,854.48
Other Non-certificated Salaries	2900	3,100.00	0.00	3,100.00	76,775.00	78,569.38
Total, Non-certificated Salaries		364,108.84	461,306.09	825,414.93	721,119.96	739,022.96

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
First Interim Report - MYP**

**Charter School Name:** The Academy of Alameda  
 (continued) \_\_\_\_\_  
**CDS #:** 01 61119 0122085  
**Charter Approving Entity:** Alameda Unified School District  
**County:** Alameda  
**Charter #:** 1181  
**Fiscal Year:** 2020/21

Description	Object Code	FY 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	265,923.60	115,183.60	381,107.21	379,431.17	446,664.87
PERS	3201-3202	0.00	0.00	0.00	-	0.00
OASDI / Medicare / Alternative	3301-3302	60,846.41	26,355.35	87,201.76	79,644.42	81,392.09
Health and Welfare Benefits	3401-3402	228,881.16	99,138.84	328,020.00	326,519.06	349,375.39
Unemployment Insurance	3501-3502	13,252.65	5,740.33	18,992.98	16,960.95	17,158.95
Workers' Compensation Insurance	3601-3602	24,445.03	10,588.25	35,033.28	34,124.34	34,798.69
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	7,184.98	3,112.14	10,297.13	14,599.30	14,961.16
Total, Employee Benefits		600,533.84	260,118.51	860,652.35	851,279.24	944,351.15
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00
Books and Other Reference Materials	4200	56,000.00	10,000.00	66,000.00	37,800.00	38,934.00
Materials and Supplies	4300	120,400.00	61,600.00	182,000.00	135,539.90	140,087.20
Noncapitalized Equipment	4400	74,000.00	161,600.00	235,600.00	106,917.50	110,212.45
Food	4700	6,600.00	0.00	6,600.00	6,571.40	6,845.47
Total, Books and Supplies		257,000.00	233,200.00	490,200.00	286,828.80	296,079.12
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	15,000.00	0.00	15,000.00	14,935.00	15,557.89
Dues and Memberships	5300	37,140.00	0.00	37,140.00	36,979.06	38,521.34
Insurance	5400	46,300.20	0.00	46,300.20	46,099.57	48,022.23
Operations and Housekeeping Services	5500	131,541.60	0.00	131,541.60	130,971.59	136,433.99
Rentals, Leases, Repairs, and Noncap. Improvements	5600	75,480.00	0.00	75,480.00	38,595.52	39,659.68
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	409,754.41	178,250.40	588,004.81	506,788.34	521,570.55
Communications	5900	51,500.00	10,000.00	61,500.00	32,233.50	33,577.86
Total, Services and Other Operating Expenditures		766,716.21	188,250.40	954,966.61	806,602.57	833,343.55
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	0.00	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		3,750,904.58	1,601,286.54	5,352,191.11	4,912,044.35	5,099,746.67
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.</b>						

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: The Academy of Alameda

(continued) \_\_\_\_\_

CDS #: 01 61119 0122085

Charter Approving Entity: Alameda Unified School District

County: Alameda

Charter #: 1181

Fiscal Year: 2020/21

<b>BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>	820,363.66	(694,246.31)	126,117.35	(121,664.31)	(270,556.73)
--	------------	--------------	------------	--------------	--------------

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
First Interim Report - MYP**

**Charter School Name:** The Academy of Alameda  
 (continued) \_\_\_\_\_  
**CDS #:** 01 61119 0122085  
**Charter Approving Entity:** Alameda Unified School District  
**County:** Alameda  
**Charter #:** 1181  
**Fiscal Year:** 2020/21

Description	Object Code	FY 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(738,698.99)	738,698.99	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(738,698.99)	738,698.99	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		81,664.67	44,452.68	126,117.35	(121,664.31)	(270,556.73)
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	1,973,208.99	214,006.00	2,187,214.99	2,310,370.34	2,188,706.03
b. Adjustments/Restatements	9793, 9795	(2,962.00)	0.00	(2,962.00)		
c. Adjusted Beginning Balance		1,970,246.99	214,006.00	2,184,252.99	2,310,370.34	2,188,706.03
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,051,911.66	258,458.68	2,310,370.34	2,188,706.03	1,918,149.30
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740		214,006.00	214,006.00	214,006.00	214,006.00
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	116,200.00	96,200.00
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	937,726.14	0.00	937,726.14	1,228,011.09	1,274,936.67
Unassigned/Unappropriated Amount	9790	982,985.52	44,452.68	1,027,438.19	630,488.94	333,006.63

# Cover Sheet

## The Academy of Alameda's 2019/20 Financial Audit

<b>Section:</b>	IV. Action Items
<b>Item:</b>	C. The Academy of Alameda's 2019/20 Financial Audit
<b>Purpose:</b>	Vote
<b>Submitted by:</b>	Stacie Ivery
<b>Related Material:</b>	FY 19-20 Audit Overview.pdf The Academy of Alameda 06.30.19 Audit FS - Draftv3.pdf The Academy of Alameda 06.30.2020 Audit FS.pdf

### BACKGROUND:

Charter Schools are required to conduct annual independent financial audits in a manner which shall employ generally accepted accounting principles. Charter Schools are required to transmit a copy of their annual independent financial audit report for the preceding fiscal year to their chartering entity, the SCO, and CDE by December 15th. Due to COVID, all schools will be authorized for an extension without penalty to March 31, 2021. The annual audit will encompass the following key financial & compliance areas:

- Statement of financial position
- Statements of activities and cash flows for the year that ended
- Notes to the financial statements
- State Compliance (Attendance, Instructional Minutes, LCAP, CalPADS, and other State Programs)
- Federal Compliance (a separate audit is required for LEAs that receive more than \$750K/year for federal programs)

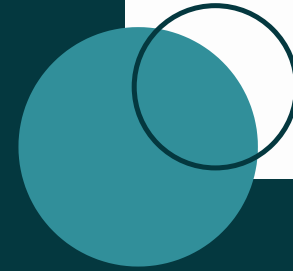
Prior to submission, the Board is responsible for reviewing and approving the results of the annual audit. The audit firm will be responsible for submitting the audit to all reporting agencies, no later than December 15.

### RECOMMENDATION:

Approval of the 2019-20 audit.



THE ACADEMY  
OF ALAMEDA



# FY 19-20 AUDIT

Presented by Stacie Ivery

# AUDIT ITEMS

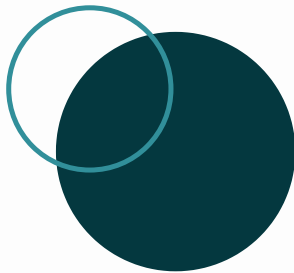
**PREPARED BY BAKER TILLY US  
(FORMERLY SQUARMILNER)**


Financial Statements

Supplementary Information

Other Independent Auditor's Reports

Findings & Recommendations





# \$1.16M

ELEMENTARY **UNAUDITED** FINANCIALS  
(ENDING FUND BALANCE)

---

# \$1.16M

ELEMENTARY **AUDITED** FINANCIALS  
(ENDING FUND BALANCE)  
***-\$27.3K ADJUSTMENT***





**\$2.19M**

MIDDLE SCHOOL **UNAUDITED** FINANCIALS  
(ENDING FUND BALANCE)

---

**\$2.19M**

MIDDLE SCHOOL **AUDITED** FINANCIALS  
(ENDING FUND BALANCE)  
**- \$3.0K ADJUSTMENT**





# BALANCE SHEET AS OF JUNE 30, 2020

## STATEMENT OF FINANCIAL POSITION

Shows the organization's audited balance sheet by site

### ASSETS - CASH

\$1.85M in cash\*

\$1.47M LAIF

*\*(includes \$1.19M from the PPP Loan)*

### RECEIVABLES & FIXED ASSETS

\$1.44M in accounts receivable at YE, and \$58K in fixed assets (playground)



# BALANCE SHEET AS OF JUNE 30, 2020

## STATEMENT OF FINANCIAL POSITION

Shows the organization's audited balance sheet by site

### LIAILITIES

**\$3.32M (Fund balance)**

\$214K of restricted assets, & \$336K in accounts payable & accrued payroll

### NOTES PAYABLE

\$1.19M in an outstanding PPP Loan, forgiveness application is still pending.



# **FY 19-20 OPERATING INCOME**

## **NET ASSETS W/OUT DONOR RESTRICTIONS**

All \$127.9K of the 19-20 operating income are free from donor restrictions

## **STATEMENT OF ACTIVITIES**

Shows the organization's audited operating income  
*(change in net assets)*

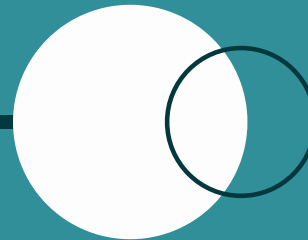
## **NET ASSETS WITH DONOR RESTRICTIONS**

The Middle School received \$214K of restricted assets in prior years for Prop 39 Clean Energy, but none in 19-20

AUDIT P.21 & P.22

## STATEMENT OF FUNCTIONAL EXPENSES

These exhibits show the amount of money spent on program (87%) versus the amount of money spent on management (13%)



AUDIT P.23

## STATEMENT OF CASH FLOWS

The organization's cash position increased by \$1.1M from June 30, 2019 to June 30, 2020, due to receipt of the PPP Loan.



AUDIT P.28 - P.30

# AUDIT FINDINGS & QUESTIONED COSTS



FINANCIAL  
STATEMENT  
FINDINGS

**None**



FEDERAL AWARD  
FINDINGS &  
QUESTIONED  
COSTS

**None**



STATE AWARD  
FINDINGS &  
QUESTIONED  
COSTS

**None**



**The Academy of Alameda**

Financial Statements

June 30, 2020

Academy of Alameda Elementary School

#1718

Academy of Alameda Middle School

#1181

## INDEX TO FINANCIAL STATEMENTS

Independent Auditor’s Report .....	1
Financial Statements	
Statement of Financial Position .....	3
Statement of Activities .....	4
Statement of Functional Expenses .....	5
Statement of Cash Flows .....	6
Notes to Financial Statements .....	7
Supplementary Information	
Organization .....	15
Schedule of Average Daily Attendance .....	16
Schedule of Instructional Time .....	17
Reconciliation of Charter School Unaudited Actuals Financial Report – Alternative Form With Audited Financial Statements .....	18
Combining Statement of Financial Position.....	19
Combining Statement of Activities .....	20
Statement of Functional Expenses .....	21
Combining Statement of Cash Flows .....	23
Other Independent Auditor’s Reports	
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	24
Independent Auditor’s Report on State Compliance .....	26
Findings and Recommendations	
Schedule of Audit Findings and Questioned Costs .....	28
Summary Schedule of Prior Findings .....	30

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
The Academy of Alameda  
Alameda, California

### Report on the Financial Statements

We have audited the accompanying financial statements of The Academy of Alameda (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the fiscal year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Academy of Alameda as of June 30, 2020, and the changes in its net assets and its cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Supplementary Information*

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

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December XX, 2020, on our consideration of The Academy of Alameda'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 Academy of Alameda's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Academy of Alameda's internal control over financial reporting and compliance.

**BAKER TILLY US, LLP**

San Diego, California  
December XX, 2020

**THE ACADEMY OF ALAMEDA**  
**STATEMENT OF FINANCIAL POSITION**  
**June 30, 2020**

**ASSETS**

## Current assets:

Cash	\$ 3,317,871
Accounts receivable	1,438,498
Prepaid expenses	54,110
Total current assets	<u>4,810,479</u>

## Fixed assets, net

58,576

**TOTAL ASSETS**\$ 4,869,055**LIABILITIES AND NET ASSETS**

## Current liabilities:

Accounts payable	\$ 202,383
Accrued expenses	163,915
Total current liabilities	<u>366,298</u>

## Long-term liabilities:

Notes payable	1,186,915
Total long-term liabilities	<u>1,186,915</u>
Total liabilities	1,553,213

## Net assets:

Net assets without restrictions - undesignated	3,101,836
Net assets with donor restrictions	214,006
Total net assets	<u>3,315,842</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 4,869,055</u>

**THE ACADEMY OF ALAMEDA**  
**STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2020**

	<u>Net Assets without Donor Restrictions</u>	<u>Net Assets with Donor Restrictions</u>	<u>Total</u>
<b>REVENUES</b>			
Revenue limit sources:			
State aid	\$ 3,844,691	\$ -	\$ 3,844,691
Education protection account	443,782	-	443,782
In-lieu of property taxes	2,277,822	-	2,277,822
Federal revenues	245,431	-	245,431
State revenues	741,988	-	741,988
Local revenues:			
Donations	12,131	-	12,131
Fundraising	1,558	-	1,558
Other local revenue	496,368	-	496,368
<b>TOTAL REVENUES</b>	<u>8,063,771</u>	<u>-</u>	<u>8,063,771</u>
<b>EXPENSES</b>			
Program services:			
Education	6,956,916	-	6,956,916
Support services:			
Management and general	978,881	-	978,881
<b>TOTAL EXPENSES</b>	<u>7,935,797</u>	<u>-</u>	<u>7,935,797</u>
<b>CHANGE IN NET ASSETS</b>	127,974	-	127,974
<b>NET ASSETS, BEGINNING OF YEAR</b>	2,973,862	214,006	3,187,868
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 3,101,836</u>	<u>\$ 214,006</u>	<u>\$ 3,315,842</u>

**THE ACADEMY OF ALAMEDA**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**For the Fiscal Year Ended June 30, 2020**

	<u>Program Services</u>	<u>Support Services</u>	<u>Total</u>
	<u>Education</u>	<u>Management and General</u>	
Salaries - Certificated	\$ 3,445,922	\$ 98,269	\$ 3,544,191
Salaries - Classified	1,333,301	46,200	1,379,501
Employee Benefits	1,209,240	180,045	1,389,285
Books and Supplies	343,346	79,779	423,125
Travel and Conferences	26,458	-	26,458
Dues and Memberships	37,213	-	37,213
Operation and Housekeeping Services	-	195,843	195,843
Rental, Leases, Repairs and non-capitalized improvements	49,615	6,645	56,260
Communications	16,813	4,204	21,017
Professional/Consulting Services and Operating Expenditures	495,008	165,376	660,384
Direct Support/Indirect Cost Charges	-	202,520	202,520
Total expenses	<u>\$ 6,956,916</u>	<u>\$ 978,881</u>	<u>\$ 7,935,797</u>



**THE ACADEMY OF ALAMEDA**  
**STATEMENT OF CASH FLOWS**  
**For the Fiscal Year Ended June 30, 2020**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Change in net assets	\$ 127,974
Adjustments to reconcile change in net assets to net cash used in operating activities:	
(Increase) decrease in operating assets:	
Accounts receivable	(314,715)
Prepaid expenses	127,899
Increase (decrease) in operating liabilities:	
Accounts payable	7,120
Accrued expenses	(34,818)
Net cash used in operating activities	<u>(86,540)</u>

**CASH FLOWS FROM FINANCING ACTIVITIES:**

Proceeds from notes payable	<u>1,186,915</u>
Net cash provided by financing activities	<u>1,186,915</u>

**NET INCREASE IN CASH** 1,100,375

**CASH, BEGINNING OF YEAR** 2,217,496

**CASH, END OF YEAR** \$ 3,317,871

**THE ACADEMY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2020**

---

**1. ORGANIZATION AND MISSION**

The Academy of Alameda (“Organization”) is a non-profit public benefit corporation. The Organization operates two charter schools, Academy of Alameda Elementary School (“AAES”) and Academy of Alameda Middle School (“AAMS”).

Academy of Alameda Elementary School petitioned and was approved by Alameda Unified School District for a period ending June 30, 2019. On November 27, 2018, the charter was renewed through June 30, 2024. AAES commenced operations during the 2015-2016 fiscal year and currently serves approximately 298 students Grades K through 5.

Academy of Alameda Middle School petitioned and was approved through Alameda Unified School District for a charter for a five-year period ending in June 30, 2015. On November 12, 2019, the charter was renewed through June 30, 2025. AAMS commenced operations during the 2010-2011 fiscal year and currently serves approximately 476 students in Grades 6 through 8.

The mission of the Organization is to equitably develop students into critical thinkers and life-long learners who navigate the world with integrity, and who apply their learning to empower themselves and their communities.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Financial Statement Presentation***

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

*Net Assets without Donor Restrictions:* Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. As of June 30, 2020, the Board of Directors 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 (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. As of June 30, 2020 the Organization had \$214,006 in net assets with donor restrictions (See Note 8).

**THE ACADEMY OF ALAMEDA  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020**

---

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

***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 generally accepted accounting principles 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.

***Cash and Cash Equivalentents***

Cash from time to time is variously composed of cash on hand and in banks. The Organization considers all highly liquid instruments with maturities of three months or less at time of acquisition to be cash equivalentents. As of June 30, 2020, the Organization had no cash equivalentents.

***Fixed Assets***

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

**THE ACADEMY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2020**

---

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

***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.

In addition, 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 that is restricted is recorded as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restrictions.

***Functional Allocation of Expenses***

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

***New Accounting Pronouncements***

In February 2016, the FASB issued Accounting Standards Update (“ASU”) 2016-02, *Leases* (“Topic 842”). Topic 842 requires a lessee to recognize a lease asset representing its right to use the underlying asset for the lease term, and a lease liability for the present value of payments to be made to lessor, on its statement of financial position for all leases greater than 12 months. In June 2020, the FASB issued ASU 2020-05, which deferred the effective date of this guidance by one year, which makes this guidance effective for the Organization for the fiscal years beginning after December 15, 2021. Although the full impact of this new guidance on the Organization’s financial statements has not yet been determined, the future adoption of this guidance will require the Organization to record assets and liabilities on its statement of financial position relating to facility and other leases currently being accounted for as operating leases (See Note 10).

In May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers* (“ASU 2014-09”). The guidance in ASU No. 2014-09 provides that an entity should recognize revenue to depict the transfer of goods or services provided and establishes the following steps to be applied by an entity: (1) identify the contract with a customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to the performance obligations in the contract; and (5) recognize revenue when (or as) the entity satisfies the performance obligation. In June 2020, the FASB issued ASU 2020-05, which deferred the effective date of this guidance by one year, which makes this guidance effective for the Organization for annual reporting periods beginning after December 15, 2019, which for the Organization is its fiscal year beginning July 1, 2020. The Organization has not yet completed its assessment of the potential impact of this guidance on its financial statements.

**THE ACADEMY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2020**

**3. CASH**

Cash and cash equivalents at June 30, 2020, consisted of the following:

	<b>Academy of Alameda Elementary School</b>	<b>Academy of Alameda Middle School</b>	<b>Total</b>
Cash in banks	\$ 1,100,272	\$ 746,930	\$ 1,847,202
Cash in Local Agency Investment Fund	-	1,470,669	1,470,669
Total cash	<u>\$ 1,100,272</u>	<u>\$ 2,217,599</u>	<u>\$ 3,317,871</u>

***Cash in Banks***

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. At June 30, 2020, the Organization had \$1,688,943 of uninsured funds.

***Cash in Local Agency Investment Fund***

The Organization maintains a portion of its cash in the California State Treasurer's Local Agency Investment Fund ("LAIF") as part of the pooled money investment account. Cash may be added or withdrawn from the investment pool without limitation.

The funds in the LAIF are invested in accordance with Government Code Sections 16430 and 16480, the stated investment authority for the pooled money investment account.

**4. ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2020, consisted of the following:

	<b>Academy of Alameda Elementary School</b>	<b>Academy of Alameda Middle School</b>	<b>Total</b>
Revenue limit sources:			
State aid	\$ 135,832	\$ 520,500	\$ 656,332
In-lieu of property taxes	185,184	206,079	391,263
Federal revenues	48,601	74,339	122,940
State revenues	97,230	(43,360)	53,870
Local revenues:			
Other local revenue	80,088	134,005	214,093
Total accounts receivable	<u>\$ 546,935</u>	<u>\$ 891,563</u>	<u>\$ 1,438,498</u>

**THE ACADEMY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2020**

**5. FIXED ASSETS, NET**

Fixed assets, net at June 30, 2020, consisted of the following:

	<b>Academy of Alameda Elementary School</b>	
Construction in progress	\$	58,576
Equipment		16,584
Less: Accumulated Depreciation		(16,584)
Total fixed assets, net	\$	<u>58,576</u>

During the fiscal year ended June 30, 2020, there were no charges to depreciation expense.

**6. ACCRUED EXPENSES**

Accrued expenses at June 30, 2020 consisted of the following:

	<b>Academy of Alameda Elementary School</b>		<b>Academy of Alameda Middle School</b>		<b>Total</b>	
Accrued payroll	\$	55,857	\$	91,108	\$	146,965
District oversight fee		13,215		1,384		14,599
Credit card liability		2,244		1,189		3,433
Accrued payroll taxes and related		(689)		(393)		(1,082)
Total accrued expenses	\$	<u>70,627</u>	\$	<u>93,288</u>	\$	<u>163,915</u>

**7. NOTES PAYABLE**

On April 28, 2020, the Organization applied and was approved for a Paycheck Protection Program loan ("PPP loan") under the Coronavirus Aid, Relief, and Economic Security Acts ("CARES Act") in the amount of \$1,186,915. The PPP loan is scheduled to mature on April 28, 2022, has a 1.00% per annum interest rate, and is subject to the terms and conditions applicable to loans administered by the SBA under the CARES Act, as amended by the PPP Flexibility Act. Monthly principal and interest payments, less the amount of any potential forgiveness (as discussed below), is anticipated to commence in April 2021. The Organization did not provide any collateral or guarantees for the PPP loan, nor did the Organization pay any facility charge to obtain the PPP loan.

Under the requirements of the CARES Act, as amended by the PPP Flexibility Act, proceeds may only be used for certain eligible costs. The loan may be fully forgiven if (i) proceeds are used to pay eligible payroll costs, rent, mortgage interest and utilities and (ii) full-time employee headcount and salaries are either maintained during the 24-week or 8-week period following disbursement or restored by December 31, 2020. If not so maintained or restored, forgiveness of the loan will be reduced in accordance with the regulations to be issued by the SBA. Any forgiveness of the loan will be subject to approval by the SBA and will require the Company to apply for forgiveness.

**THE ACADEMY OF ALAMEDA  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020**

**7. NOTES PAYABLE (continued)**

While the Organization may apply for forgiveness of the PPP loan in accordance with the requirements and limitations under the CARES Act, as amended by the PPP Flexibility Act, and the SBA regulations and requirements, no assurance can be given that any portion of the PPP loan will be forgiven.

This loan has been classified as non-current as the exact payment terms, if any, will be set after the forgiveness amount is approved by the SBA and remitted to the lender.

**8. NET ASSETS WITH DONOR RESTRICTIONS**

At June 30, 2020, the Organization’s net assets with donor restrictions consisted of:

California Clean Energy Jobs Act	\$	214,006
Total net assets with donor restrictions	\$	214,006

**9. EMPLOYEE RETIREMENT SYSTEMS**

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

***Plan Description and Funding Policy***

**STRS**

*Plan Description*

The Organization contributes to STRS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers’ Retirement Law. According to the most recently available actuarial valuation report as of June 30, 2019, total plan net assets are \$240 billion, the total actuarial present value of accumulated plan benefits is \$392.2 billion, contributions from all employers totaled \$5.5 billion and the plan is 66.0% funded. The Organization did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and [www.calstrs.com](http://www.calstrs.com).

**THE ACADEMY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2020**

**9. EMPLOYEE RETIREMENT SYSTEMS** (continued)

*Funding Policy*

Active plan members are required to contribute 10.20% of their salary and the Organization is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2019-2020 was 17.10% of annual payroll. The contribution requirements of the plan members are established by state statute. The Organization's contributions to STRS for the fiscal year ending June 30, 2020, were \$613,073 and equal 100% of the required contributions for the year.

**10. OPERATING LEASES**

The Organization leases office equipment under lease arrangements for more than one year. The future minimum lease payments are as follows:

<b>Year ending June 30,</b>	<b>Lease payments</b>
2021	\$ 32,347
2022	32,235
2023	31,000
2024	31,000
Thereafter	93,000
Total future minimum lease payments	<u>\$ 219,582</u>

The Organization receives no sublease rental revenues nor pays any contingent rentals associated with this lease. For the fiscal year ended June 30, 2020, operating lease expense was \$49,615.

**11. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

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

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

Cash	\$ 3,317,871
Less: net assets with donor restrictions	(214,006)
Accounts receivable	1,438,498
Total financial assets available within one year	<u>\$ 4,542,363</u>



**THE ACADEMY OF ALAMEDA  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020**

---

**12. JOINT POWERS AGREEMENT**

The Organization entered into a Joint Powers Agreement (“JPA”) known as the California Charter Schools Joint Powers Authority (“CCS-JPA”), a self-insurance plan for workers’ compensation, property/casualty, and school board liability insurance. The CCS-JPA is governed by a board consisting of a representative from each member organization. The board controls the operation of the CCS-JPA including selection of management and approval of operating budgets, independent of any influence by the member organizations beyond their representation on the board. Each member organization pays a premium commensurate with the level of coverage requested and share surpluses and deficits proportionate to their participation in the CCS-JPA. The CCS-JPA is a separate entity which is audited by an independent accounting firm. The Organization paid the CCS-JPA \$51,949 for insurance premiums during the fiscal year ended June 30, 2020.

**13. 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.

**14. RISKS RELATED TO COVID-19 PANDEMIC**

On March 10, 2020, the World Health Organization declared the coronavirus outbreak to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, and quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical areas in which the Organization operates.

While it is unknown how long these conditions will last and what the complete financial effects will be to the Organization, the Organization believes it reasonably possible that they are vulnerable to the risk of a near term severe adverse impact, including, but not limited to declining student enrollment resulting in decreased state and federal aid, and decreased donations and contributions.

**15. 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 statement of financial position date through **December XX, 2020**, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that would have a material impact on the current year financial statements.

**SUPPLEMENTARY INFORMATION**

**THE ACADEMY OF ALAMEDA  
ORGANIZATION  
June 30, 2020**

Academy of Alameda Elementary School [#1718] petitioned and was approved by Alameda Unified School District for a period ending June 30, 2024, pursuant to the terms of the Charter School Act of 1992, as amended.

Academy of Alameda Middle School [#1181], a Grade 6 through 8 charter middle school renewed its charter with Alameda Unified School District, ending in June 30, 2025, pursuant to the terms of the Charter School Act of 1992, as amended.

The Board of Directors for the fiscal year ended June 30, 2020 was comprised of the following members:

Name	Office	Term	Term Expiration
David Forbes	President	3 years	June 30, 2020
William Schaff	Vice-President/Treasurer	3 years	June 30, 2021
Carole Robie	Secretary	3 years	June 30, 2023
Ronald Whittaker	Member	3 years	June 30, 2021
Amy Price	Member	3 years	June 30, 2022
Karen Zimmerman	Member	3 years	June 30, 2021
Que Chu	Member	3 years	June 30, 2023
Regina Brown	Member	3 years	June 30, 2022

**Administration**

Name	Position
Matthew Huxley	Executive Director
Stacie Ivery	Director of Finance

**THE ACADEMY OF ALAMEDA  
SCHEDULE OF AVERAGE DAILY ATTENDANCE  
For the Fiscal Year Ended June 30, 2020**

**Academy of Alameda Elementary School**

	<b>Second Period Report</b>	<b>Annual Report</b>
Grades K - 3	184.96	184.96
Grade 4 - 5	99.49	99.49
Total Attendance	284.45	284.45

The Organization is 100% classroom-based and does not generate any ADA from a full-time Independent Study program.

**Academy of Alameda Middle School**

	<b>Second Period Report</b>	<b>Annual Report</b>
Grade 6	131.17	131.17
Grades 7 - 8	323.46	323.46
Total Attendance	454.63	454.63

The Organization is 100% classroom-based and does not generate any ADA from a full-time Independent Study program.

**THE ACADEMY OF ALAMEDA  
SCHEDULE OF INSTRUCTIONAL TIME  
For the Fiscal Year Ended June 30, 2020**

**Academy of Alameda Elementary School**

<b>Grade Level</b>	<b>Minutes Requirements</b>	<b>2019-2020 Actual Minutes</b>	<b>Number of Days Traditional Calendar</b>	<b>Status</b>
Kindergarten	36,000	58,525	180	In compliance
Grade 1	50,400	58,525	180	In compliance
Grade 2	50,400	58,525	180	In compliance
Grade 3	50,400	58,525	180	In compliance
Grade 4	54,000	58,525	180	In compliance
Grade 5	54,000	58,525	180	In compliance

**Academy of Alameda Middle School**

<b>Grade Level</b>	<b>Minutes Requirements</b>	<b>2019-2020 Actual Minutes</b>	<b>Number of Days Traditional Calendar</b>	<b>Status</b>
Grade 6	54,000	61,596	180	In compliance
Grade 7	54,000	61,596	180	In compliance
Grade 8	54,000	61,596	180	In compliance

**THE ACADEMY OF ALAMEDA**  
**RECONCILIATION OF CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT**  
**-- ALTERNATIVE FORM WITH AUDITED FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2020**

	<u>Academy of Alameda Elementary School</u>	<u>Academy of Alameda Middle School</u>	<u>Total</u>
June 30, 2020, Charter School Unaudited Actuals Financial Report -- Alternative Form, Ending Fund Balance	\$ 1,158,868	\$ 2,187,215	\$ 3,346,083
Adjustments and reclassifications:			
Increasing (decreasing) the net assets:			
Cash understatement / (overstatement)	2,512	(5,849)	(3,337)
Accounts receivable understatement / (overstatement)	398	896	1,294
Prepaid expenses understatement / (overstatement)	1,166	1,781	2,947
Accounts payable and accrued expenses (understatement) / overstatement	(31,357)	208	(31,149)
Rounding adjustments	<u>2</u>	<u>2</u>	<u>4</u>
Net adjustments and reclassifications	<u>(27,279)</u>	<u>(2,962)</u>	<u>(30,241)</u>
June 30, 2020, audited financial statement net assets	<u>\$ 1,131,589</u>	<u>\$ 2,184,253</u>	<u>\$ 3,315,842</u>

**THE ACADEMY OF ALAMEDA**  
**COMBINING STATEMENT OF FINANCIAL POSITION**  
**June 30, 2020**

	Academy of Alameda Elementary School	Academy of Alameda Middle School	Total
<b>ASSETS</b>			
Current assets:			
Cash	\$ 1,100,272	\$ 2,217,599	\$ 3,317,871
Accounts receivable	546,935	891,563	1,438,498
Prepaid expenses	19,031	35,079	54,110
Total current assets	1,666,238	3,144,241	4,810,479
Fixed assets, net	58,576	-	58,576
<b>TOTAL ASSETS</b>	<b>\$ 1,724,814</b>	<b>\$ 3,144,241</b>	<b>\$ 4,869,055</b>
<b>LIABILITIES AND NET ASSETS</b>			
Current liabilities:			
Accounts payable	\$ 71,570	\$ 130,813	\$ 202,383
Accrued expenses	70,627	93,288	163,915
Total current liabilities	142,197	224,101	366,298
Long-term liabilities:			
Notes payable, net of current portion	451,028	735,887	1,186,915
Total long-term liabilities	451,028	735,887	1,186,915
Total liabilities	593,225	959,988	1,553,213
Net assets:			
Net assets without donor restrictions - undesignated	1,131,589	1,970,247	3,101,836
Net assets with donor restrictions	-	214,006	214,006
Total net assets	1,131,589	2,184,253	3,315,842
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,724,814</b>	<b>\$ 3,144,241</b>	<b>\$ 4,869,055</b>

**THE ACADEMY OF ALAMEDA**  
**COMBINING STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2020**

	<b>Academy of Alameda</b>		<b>Academy of Alameda</b>		<b>Total</b>
	<b>Elementary School</b>		<b>Middle School</b>		
	<b>Net Assets without</b>	<b>Net Assets without</b>	<b>Net Assets with</b>		
	<b>Donor Restrictions</b>	<b>Donor Restrictions</b>	<b>Donor Restrictions</b>		
<b>REVENUES</b>					
Revenue limit sources:					
State aid	\$ 1,655,127	\$ 2,189,564	\$ -	\$ 3,844,691	
Education protection account	56,890	386,892	-	443,782	
In-lieu of property taxes	876,666	1,401,156	-	2,277,822	
Federal revenues	84,138	161,293	-	245,431	
State revenues	238,489	503,499	-	741,988	
Local revenues:					
Donations	5,020	7,111	-	12,131	
Fundraising	1,396	162	-	1,558	
Other local revenue	261,755	234,613	-	496,368	
<b>TOTAL REVENUES</b>	<b>3,179,481</b>	<b>4,884,290</b>	<b>-</b>	<b>8,063,771</b>	
<b>EXPENSES</b>					
Program services:					
Education	2,593,076	4,363,840	-	6,956,916	
Support services:					
Management and general	390,364	588,517	-	978,881	
<b>TOTAL EXPENSES</b>	<b>2,983,440</b>	<b>4,952,357</b>	<b>-</b>	<b>7,935,797</b>	
<b>CHANGE IN NET ASSETS</b>	196,041	(68,067)	-	127,974	
<b>NET ASSETS, BEGINNING OF YEAR</b>	935,548	2,038,314	214,006	3,187,868	
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 1,131,589</b>	<b>\$ 1,970,247</b>	<b>\$ 214,006</b>	<b>\$ 3,315,842</b>	



**THE ACADEMY OF ALAMEDA**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**For the Fiscal Year Ended June 30, 2020**

**Academy of Alameda Elementary School**

	<u>Program Services</u>	<u>Support Services</u>	
	<u>Education</u>	<u>Management and General</u>	<u>Total</u>
Salaries - Certificated	\$ 1,178,816	\$ 37,041	\$ 1,215,857
Salaries - Classified	608,421	17,335	625,756
Employee Benefits	430,659	79,382	510,041
Books and Supplies	136,800	28,680	165,480
Travel and Conferences	8,492	-	8,492
Dues and Memberships	14,207	-	14,207
Operation and Housekeeping Services	-	73,280	73,280
Rental, Leases, Repairs and non-capitalized improvements	16,403	2,473	18,876
Communications	6,446	1,612	8,058
Professional/Consulting Services and Operating Expenditures	192,832	67,368	260,200
Direct Support/Indirect Cost Charges	-	83,193	83,193
Total expenses	<u>\$ 2,593,076</u>	<u>\$ 390,364</u>	<u>\$ 2,983,440</u>

**THE ACADEMY OF ALAMEDA**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**For the Fiscal Year Ended June 30, 2020**

**Academy of Alameda Middle School**

	<u>Program Services</u>	<u>Support Services</u>	
	<u>Education</u>	<u>Management and General</u>	<u>Total</u>
Salaries - Certificated	\$ 2,267,106	\$ 61,228	\$ 2,328,334
Salaries - Classified	724,880	28,865	753,745
Employee Benefits	778,581	100,663	879,244
Books and Supplies	206,546	51,099	257,645
Travel and Conferences	17,966	-	17,966
Dues and Memberships	23,006	-	23,006
Operation and Housekeeping Services	-	122,563	122,563
Rental, Leases, and Repairs, and non-capitalized improvements	33,212	4,172	37,384
Communications	10,367	2,592	12,959
Professional/Consulting Services and Operating Expenditures	302,176	98,008	400,184
Direct Support/Indirect Cost Charges	-	119,327	119,327
Total expenses	<u>\$ 4,363,840</u>	<u>\$ 588,517</u>	<u>\$ 4,952,357</u>

**THE ACADEMY OF ALAMEDA**  
**COMBINING STATEMENT OF CASH FLOWS**  
**For the Fiscal Year Ended June 30, 2020**

	<u>Academy of Alameda Elementary School</u>	<u>Academy of Alameda Middle School</u>	<u>Total</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Change in net assets	\$ 196,041	\$ (68,067)	\$ 127,974
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:			
(Increase) decrease in operating assets:			
Accounts receivable	(208,875)	(105,840)	(314,715)
Prepaid expenses	49,870	78,029	127,899
Increase (decrease) in operating liabilities:			
Accounts payable	70	7,050	7,120
Accrued expenses	1,539	(36,357)	(34,818)
Net cash provided by (used in) operating activities	<u>38,645</u>	<u>(125,185)</u>	<u>(86,540)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>			
Proceeds from notes payable	<u>451,028</u>	<u>735,887</u>	<u>1,186,915</u>
Net cash provided by financing activities	<u>451,028</u>	<u>735,887.00</u>	<u>1,186,915</u>
<b>NET INCREASE IN CASH</b>	489,673	610,702	1,100,375
<b>CASH, BEGINNING OF YEAR</b>	<u>610,599</u>	<u>1,606,897</u>	<u>2,217,496</u>
<b>CASH, END OF YEAR</b>	<u>\$ 1,100,272</u>	<u>\$ 2,217,599</u>	<u>#####</u>

**OTHER INDEPENDENT AUDITOR'S REPORTS**

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

Board of Directors  
The Academy of Alameda  
Alameda, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of The Academy of Alameda (a nonprofit Organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated **December XX, 2020.**

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered The Academy of Alameda's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Academy of Alameda's internal control. Accordingly, we do not express an opinion on the effectiveness of The Academy of Alameda'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether The Academy of Alameda'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

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

## **BAKER TILLY US, LLP**

San Diego, California  
December XX, 2020

## INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Directors  
The Academy of Alameda  
Alameda, California

### Report on Compliance for Each State Program

We have audited The Academy of Alameda's compliance with the types of compliance requirements described in the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, that could have a direct and material effect on each of The Academy of Alameda's state programs for the fiscal year ended June 30, 2020. The Academy of Alameda's state programs are identified below.

### Management's Responsibility

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

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of The Academy of Alameda's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State's Audit Guide, *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a state program occurred. An audit includes examining, on a test basis, evidence about The Academy of Alameda's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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



Description	Procedures Performed
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Not Applicable
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 Attendance	Not Applicable
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study for Charter Schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes - Classroom Based	Yes
Charter School Facility Grant Program	Not Applicable

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

**Opinion on State Programs**

In our opinion, The Academy of Alameda complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its state programs for the fiscal year ended June 30, 2020.

The purpose of this report on state compliance is solely to describe the scope of our testing of state compliance and the results of that testing based on the requirements of the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

**BAKER TILLY US, LLP**

San Diego, California  
 December XX, 2020



## **FINDINGS AND RECOMMENDATIONS**

**THE ACADEMY OF ALAMEDA  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
For the Fiscal Year Ended June 30, 2020**

**A. Summary of Auditor's Results**

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified?  Yes  No

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

Noncompliance material to financial statements noted?  Yes  No

2. Federal Awards

Internal control over major programs:

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

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

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

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
-----------------------	---

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

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

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



**THE ACADEMY OF ALAMEDA  
SUMMARY SCHEDULE OF PRIOR FINDINGS  
For the Fiscal Year Ended June 30, 2020**

---

<b>Findings/Recommendations</b>	<b>Current Status</b>	<b>Explanation If Not Implemented</b>
None	N/A	N/A



**The Academy of Alameda**  
Academy of Alameda Elementary School #1718  
Academy of Alameda Middle School #1181

Financial Statements

June 30, 2020

## INDEX TO FINANCIAL STATEMENTS

Independent Auditor’s Report .....	1
Financial Statements	
Statement of Financial Position.....	3
Statement of Activities .....	4
Statement of Functional Expenses .....	5
Statement of Cash Flows.....	6
Notes to Financial Statements .....	7
Supplementary Information	
Organization .....	15
Schedule of Average Daily Attendance .....	16
Schedule of Instructional Time.....	17
Reconciliation of Charter School Unaudited Actuals Financial Report – Alternative Form With Audited Financial Statements .....	18
Combining Statement of Financial Position .....	19
Combining Statement of Activities.....	20
Statement of Functional Expenses .....	21
Combining Statement of Cash Flows.....	23
Other Independent Auditor’s Reports	
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	24
Independent Auditor’s Report on State Compliance .....	26
Findings and Recommendations	
Schedule of Audit Findings and Questioned Costs .....	28
Summary Schedule of Prior Findings .....	30



## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
The Academy of Alameda  
Alameda, California

### Report on the Financial Statements

We have audited the accompanying financial statements of The Academy of Alameda (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the fiscal year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Academy of Alameda as of June 30, 2020, and the changes in its net assets and its cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Supplementary Information*

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

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2020, on our consideration of The Academy of Alameda'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 Academy of Alameda's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Academy of Alameda's internal control over financial reporting and compliance.

**BAKER TILLY US, LLP**

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

San Diego, California  
December 15, 2020



**THE ACADEMY OF ALAMEDA**  
**STATEMENT OF FINANCIAL POSITION**  
**June 30, 2020**

	Academy of Alameda Elementary School	Academy of Alameda Middle School	Total
<b>ASSETS</b>			
Current assets:			
Cash	\$ 1,100,272	\$ 2,217,599	\$ 3,317,871
Accounts receivable	546,935	891,563	1,438,498
Prepaid expenses	19,031	35,079	54,110
Total current assets	1,666,238	3,144,241	4,810,479
Fixed assets, net	58,576	-	58,576
<b>TOTAL ASSETS</b>	<b>\$ 1,724,814</b>	<b>\$ 3,144,241</b>	<b>\$ 4,869,055</b>
<b>LIABILITIES AND NET ASSETS</b>			
Current liabilities:			
Accounts payable	\$ 71,570	\$ 130,813	\$ 202,383
Accrued expenses	70,627	307,294	377,921
Total current liabilities	142,197	438,107	580,304
Long-term liabilities:			
PPP loan payable	451,028	735,887	1,186,915
Total long-term liabilities	451,028	735,887	1,186,915
Total liabilities	593,225	1,173,994	1,767,219
Net assets:			
Net assets without donor restrictions - undesignated	1,131,589	1,970,247	3,101,836
Total net assets	1,131,589	1,970,247	3,101,836
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,724,814</b>	<b>\$ 3,144,241</b>	<b>\$ 4,869,055</b>

**THE ACADEMY OF ALAMEDA**  
**STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2020**

	<u>Net Assets without Donor Restrictions</u>	<u>Net Assets with Donor Restrictions</u>	<u>Total</u>
<b>REVENUES</b>			
Revenue limit sources:			
State aid	\$ 3,844,691	\$ -	\$ 3,844,691
Education protection account	443,782	-	443,782
In-lieu of property taxes	2,277,822	-	2,277,822
Federal revenues	245,431	-	245,431
State revenues	741,988	-	741,988
Local revenues:			
Donations	12,131	-	12,131
Fundraising	1,558	-	1,558
Other local revenue	496,368	-	496,368
Total revenues before releases	8,063,771	-	8,063,771
Net assets released from restrictions	-	(214,006)	(214,006)
<b>TOTAL REVENUES</b>	<u>8,063,771</u>	<u>(214,006)</u>	<u>7,849,765</u>
<b>EXPENSES</b>			
Program services:			
Education	6,956,916	-	6,956,916
Support services:			
Management and general	978,881	-	978,881
<b>TOTAL EXPENSES</b>	<u>7,935,797</u>	<u>-</u>	<u>7,935,797</u>
<b>CHANGE IN NET ASSETS</b>	127,974	(214,006)	(86,032)
<b>NET ASSETS, BEGINNING OF YEAR</b>	2,973,862	214,006	3,187,868
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 3,101,836</u>	<u>\$ -</u>	<u>\$ 3,101,836</u>

**THE ACADEMY OF ALAMEDA**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**For the Fiscal Year Ended June 30, 2020**

	<u>Program Services</u>	<u>Support Services</u>	<u>Total</u>
	<u>Education</u>	<u>Management and General</u>	
Salaries - Certificated	\$ 3,445,922	\$ 98,269	\$ 3,544,191
Salaries - Classified	1,333,301	46,200	1,379,501
Employee Benefits	1,209,240	180,045	1,389,285
Books and Supplies	343,346	79,779	423,125
Travel and Conferences	26,458	-	26,458
Dues and Memberships	37,213	-	37,213
Operation and Housekeeping Services	-	195,843	195,843
Rental, Leases, Repairs and non-capitalized improvements	49,615	6,645	56,260
Communications	16,813	4,204	21,017
Professional/Consulting Services and Operating Expenditures	495,008	165,376	660,384
Direct Support/Indirect Cost Charges	-	202,520	202,520
Total expenses	<u>\$ 6,956,916</u>	<u>\$ 978,881</u>	<u>\$ 7,935,797</u>

**THE ACADEMY OF ALAMEDA**  
**STATEMENT OF CASH FLOWS**  
**For the Fiscal Year Ended June 30, 2020**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Change in net assets	\$ (86,032)
Adjustments to reconcile change in net assets to net cash used in operating activities:	
(Increase) decrease in operating assets:	
Accounts receivable	(314,715)
Prepaid expenses	127,899
Increase (decrease) in operating liabilities:	
Accounts payable	7,120
Accrued expenses	179,188
Net cash used in operating activities	<u>(86,540)</u>

**CASH FLOWS FROM FINANCING ACTIVITIES:**

Proceeds from PPP loan payable	<u>1,186,915</u>
Net cash provided by financing activities	<u>1,186,915</u>

**NET INCREASE IN CASH** 1,100,375

**CASH, BEGINNING OF YEAR** 2,217,496

**CASH, END OF YEAR** \$ 3,317,871

**THE ACADEMY OF ALAMEDA  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020**

---

**1. ORGANIZATION AND MISSION**

The Academy of Alameda (“Organization”) is a non-profit public benefit corporation. The Organization operates two charter schools, Academy of Alameda Elementary School (“AAES”) and Academy of Alameda Middle School (“AAMS”).

Academy of Alameda Elementary School petitioned and was approved by Alameda Unified School District for a period ending June 30, 2019. On November 27, 2018, the charter was renewed through June 30, 2024. AAES commenced operations during the 2015-2016 fiscal year and currently serves approximately 298 students Grades K through 5.

Academy of Alameda Middle School petitioned and was approved through Alameda Unified School District for a charter for a five-year period ending in June 30, 2015. On November 12, 2019, the charter was renewed through June 30, 2025. AAMS commenced operations during the 2010-2011 fiscal year and currently serves approximately 476 students in Grades 6 through 8.

The mission of the Organization is to equitably develop students into critical thinkers and life-long learners who navigate the world with integrity, and who apply their learning to empower themselves and their communities.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Financial Statement Presentation***

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

*Net Assets without Donor Restrictions:* Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. As of June 30, 2020, the Board of Directors 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 (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. As of June 30, 2020 the Organization had no net assets with donor restrictions.

**THE ACADEMY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2020**

---

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

***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 generally accepted accounting principles 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.

***Cash and Cash Equivalents***

Cash from time to time is variously composed of cash on hand and in banks. The Organization considers all highly liquid instruments with maturities of three months or less at time of acquisition to be cash equivalents. As of June 30, 2020, the Organization had no cash equivalents.

***Fixed Assets***

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

**THE ACADEMY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2020**

---

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

***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.

In addition, 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 that is restricted is recorded as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restrictions.

***Functional Allocation of Expenses***

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

***New Accounting Pronouncements***

In February 2016, the FASB issued Accounting Standards Update (“ASU”) 2016-02, *Leases* (“Topic 842”). Topic 842 requires a lessee to recognize a lease asset representing its right to use the underlying asset for the lease term, and a lease liability for the present value of payments to be made to lessor, on its statement of financial position for all leases greater than 12 months. In June 2020, the FASB issued ASU 2020-05, which deferred the effective date of this guidance by one year, which makes this guidance effective for the Organization for the fiscal years beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022. Although the full impact of this new guidance on the Organization’s financial statements has not yet been determined, the future adoption of this guidance will require the Organization to record assets and liabilities on its statement of financial position relating to facility and other leases currently being accounted for as operating leases (See Note 10).

In May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers* (“ASU 2014-09”). The guidance in ASU No. 2014-09 provides that an entity should recognize revenue to depict the transfer of goods or services provided and establishes the following steps to be applied by an entity: (1) identify the contract with a customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to the performance obligations in the contract; and (5) recognize revenue when (or as) the entity satisfies the performance obligation. In June 2020, the FASB issued ASU 2020-05, which deferred the effective date of this guidance by one year, which makes this guidance effective for the Organization for annual reporting periods beginning after December 15, 2019, which for the Organization is its fiscal year beginning July 1, 2020. The Organization has not yet completed its assessment of the potential impact of this guidance on its financial statements.

**THE ACADEMY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2020**

**3. CASH**

Cash and cash equivalents at June 30, 2020, consisted of the following:

	<b>Academy of Alameda Elementary School</b>	<b>Academy of Alameda Middle School</b>	<b>Total</b>
Cash in banks	\$ 1,100,272	\$ 746,930	\$ 1,847,202
Cash in Local Agency Investment Fund	-	1,470,669	1,470,669
Total cash	<u>\$ 1,100,272</u>	<u>\$ 2,217,599</u>	<u>\$ 3,317,871</u>

***Cash in Banks***

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. At June 30, 2020, the Organization had \$1,738,943 of uninsured funds.

***Cash in Local Agency Investment Fund***

The Organization maintains a portion of its cash in the California State Treasurer's Local Agency Investment Fund ("LAIF") as part of the pooled money investment account. Cash may be added or withdrawn from the investment pool without limitation.

The funds in the LAIF are invested in accordance with Government Code Sections 16430 and 16480, the stated investment authority for the pooled money investment account.

**4. ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2020, consisted of the following:

	<b>Academy of Alameda Elementary School</b>	<b>Academy of Alameda Middle School</b>	<b>Total</b>
Revenue limit sources:			
State aid	\$ 135,832	\$ 520,500	\$ 656,332
In-lieu of property taxes	185,184	206,079	391,263
Federal revenues	48,601	74,339	122,940
State revenues	97,230	(43,360)	53,870
Local revenues:			
Other local revenue	80,088	134,005	214,093
Total accounts receivable	<u>\$ 546,935</u>	<u>\$ 891,563</u>	<u>\$ 1,438,498</u>



**THE ACADEMY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2020**

**5. FIXED ASSETS, NET**

Fixed assets, net at June 30, 2020, consisted of the following:

	<b>Academy of Alameda Elementary School</b>	
Construction in progress	\$	58,576
Equipment		16,584
Less: Accumulated Depreciation		(16,584)
Total fixed assets, net	\$	<u>58,576</u>

During the fiscal year ended June 30, 2020, there were no charges to depreciation expense.

**6. ACCRUED EXPENSES**

Accrued expenses at June 30, 2020 consisted of the following:

	<b>Academy of Alameda</b>		
	<b>Elementary School</b>	<b>Middle School</b>	<b>Total</b>
Due to grantor	\$ -	\$ 214,006	\$ 214,006
Accrued payroll	55,857	91,108	146,965
District oversight fee	13,215	1,384	14,599
Credit card liability	2,244	1,189	3,433
Accrued payroll taxes and related	(689)	(393)	(1,082)
Total accrued expenses	<u>\$ 70,627</u>	<u>\$ 307,294</u>	<u>\$ 377,921</u>

**7. PPP LOAN PAYABLE**

On April 28, 2020, the Organization applied and was approved for a Paycheck Protection Program loan ("PPP loan") under the Coronavirus Aid, Relief, and Economic Security Acts ("CARES Act") in the amount of \$1,186,915. The PPP loan is scheduled to mature on April 28, 2022, has a 1.00% per annum interest rate, and is subject to the terms and conditions applicable to loans administered by the SBA under the CARES Act, as amended by the PPP Flexibility Act. Monthly principal and interest payments, less the amount of any potential forgiveness (as discussed below), is anticipated to commence in April 2021. The Organization did not provide any collateral or guarantees for the PPP loan, nor did the Organization pay any facility charge to obtain the PPP loan.

Under the requirements of the CARES Act, as amended by the PPP Flexibility Act, proceeds may only be used for certain eligible costs. The loan may be fully forgiven if (i) proceeds are used to pay eligible payroll costs, rent, mortgage interest and utilities and (ii) full-time employee headcount and salaries are either maintained during the 24-week or 8-week period following disbursement or restored by December 31, 2020. If not so maintained or restored, forgiveness of the loan will be reduced in accordance with the regulations to be issued by the SBA. Any forgiveness of the loan will be subject to approval by the SBA and will require the Company to apply for forgiveness.

**THE ACADEMY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2020**

---

**7. PPP LOAN PAYABLE (continued)**

While the Organization may apply for forgiveness of the PPP loan in accordance with the requirements and limitations under the CARES Act, as amended by the PPP Flexibility Act, and the SBA regulations and requirements, no assurance can be given that any portion of the PPP loan will be forgiven.

This loan has been classified as non-current as the exact payment terms, if any, will be set after the forgiveness amount is approved by the SBA and remitted to the lender.

**8. EMPLOYEE RETIREMENT SYSTEMS**

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

***Plan Description and Funding Policy***

**STRS**

*Plan Description*

The Organization contributes to STRS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available actuarial valuation report as of June 30, 2019, total plan net assets are \$240 billion, the total actuarial present value of accumulated plan benefits is \$392.2 billion, contributions from all employers totaled \$5.5 billion and the plan is 66.0% funded. The Organization did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and [www.calstrs.com](http://www.calstrs.com).

*Funding Policy*

Active plan members are required to contribute 10.20% of their salary and the Organization is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2019-2020 was 17.10% of annual payroll. The contribution requirements of the plan members are established by state statute. The Organization's contributions to STRS for the fiscal year ending June 30, 2020, were \$613,073 and equal 100% of the required contributions for the year.

**THE ACADEMY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2020**

**9. OPERATING LEASES**

The Organization leases office equipment under lease arrangements for more than one year. The future minimum lease payments are as follows:

<b>Year ending June 30,</b>	<b>Lease payments</b>
2021	\$ 38,903
2022	36,909
2023	34,678
2024	34,566
2025	31,000
Thereafter	62,000
Total future minimum lease payments	<u>\$ 238,056</u>

The Organization receives no sublease rental revenues nor pays any contingent rentals associated with this lease. For the fiscal year ended June 30, 2020, operating lease expense was \$49,615.

**10. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

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

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

Cash	\$ 3,317,871
Less: net assets with donor restrictions	(214,006)
Accounts receivable	1,438,498
Total financial assets available within one year	<u>\$ 4,542,363</u>

**11. JOINT POWERS AGREEMENT**

The Organization entered into a Joint Powers Agreement ("JPA") known as the California Charter Schools Joint Powers Authority ("CCS-JPA"), a self-insurance plan for workers' compensation, property/casualty, and school board liability insurance. The CCS-JPA is governed by a board consisting of a representative from each member organization. The board controls the operation of the CCS-JPA including selection of management and approval of operating budgets, independent of any influence by the member organizations beyond their representation on the board. Each member organization pays a premium commensurate with the level of coverage requested and share surpluses and deficits proportionate to their participation in the CCS-JPA. The CCS-JPA is a separate entity which is audited by an independent accounting firm. The Organization paid the CCS-JPA \$51,949 for insurance premiums during the fiscal year ended June 30, 2020.

**THE ACADEMY OF ALAMEDA  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020**

---

**12. 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.

**13. RISKS RELATED TO COVID-19 PANDEMIC**

On March 10, 2020, the World Health Organization declared the coronavirus outbreak to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, and quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical areas in which the Organization operates.

While it is unknown how long these conditions will last and what the complete financial effects will be to the Organization, the Organization believes it reasonably possible that they are vulnerable to the risk of a near term severe adverse impact, including, but not limited to declining student enrollment resulting in decreased state and federal aid, and decreased donations and contributions.

**14. 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 statement of financial position date through December 15, 2020, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that would have a material impact on the current year financial statements.

**SUPPLEMENTARY INFORMATION**

**THE ACADEMY OF ALAMEDA  
ORGANIZATION  
June 30, 2020**

Academy of Alameda Elementary School [#1718] petitioned and was approved by Alameda Unified School District for a period ending June 30, 2024, pursuant to the terms of the Charter School Act of 1992, as amended.

Academy of Alameda Middle School [#1181], a Grade 6 through 8 charter middle school renewed its charter with Alameda Unified School District, ending in June 30, 2025, pursuant to the terms of the Charter School Act of 1992, as amended.

The Board of Directors for the fiscal year ended June 30, 2020 was comprised of the following members:

Name	Office	Term	Term Expiration
David Forbes	President	3 years	June 30, 2022
William Schaff	Vice-President/Treasurer	3 years	June 30, 2021
Carole Robie	Secretary	3 years	June 30, 2023
Ronald Whittaker	Member	3 years	June 30, 2021
Amy Price	Member	3 years	June 30, 2022
Karen Zimmerman	Member	3 years	June 30, 2021
Que Chu	Member	3 years	June 30, 2023
Regina Brown	Member	3 years	June 30, 2022

**Administration**

Name	Position
Matthew Huxley	Executive Director
Stacie Ivery	Director of Finance

**THE ACADEMY OF ALAMEDA  
SCHEDULE OF AVERAGE DAILY ATTENDANCE  
For the Fiscal Year Ended June 30, 2020**

**Academy of Alameda Elementary School**

	<b>Second Period Report</b>	<b>Annual Report</b>
Grades K - 3	184.96	184.96
Grade 4 - 5	99.49	99.49
Total Attendance	284.45	284.45

The Organization is 100% classroom-based and does not generate any ADA from a full-time Independent Study program.

**Academy of Alameda Middle School**

	<b>Second Period Report</b>	<b>Annual Report</b>
Grade 6	131.17	131.17
Grades 7 - 8	323.46	323.46
Total Attendance	454.63	454.63

The Organization is 100% classroom-based and does not generate any ADA from a full-time Independent Study program.

**THE ACADEMY OF ALAMEDA  
SCHEDULE OF INSTRUCTIONAL TIME  
For the Fiscal Year Ended June 30, 2020**

**Academy of Alameda Elementary School**

<b>Grade Level</b>	<b>Minutes Requirements</b>	<b>2019-2020 Actual Minutes</b>	<b>Number of Days Traditional Calendar</b>	<b>Status</b>
Kindergarten	36,000	58,525	180	In compliance
Grade 1	50,400	58,525	180	In compliance
Grade 2	50,400	58,525	180	In compliance
Grade 3	50,400	58,525	180	In compliance
Grade 4	54,000	58,525	180	In compliance
Grade 5	54,000	58,525	180	In compliance

**Academy of Alameda Middle School**

<b>Grade Level</b>	<b>Minutes Requirements</b>	<b>2019-2020 Actual Minutes</b>	<b>Number of Days Traditional Calendar</b>	<b>Status</b>
Grade 6	54,000	61,596	180	In compliance
Grade 7	54,000	61,596	180	In compliance
Grade 8	54,000	61,596	180	In compliance



**THE ACADEMY OF ALAMEDA**  
**RECONCILIATION OF CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT**  
**-- ALTERNATIVE FORM WITH AUDITED FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2020**

	<u>Academy of Alameda Elementary School</u>	<u>Academy of Alameda Middle School</u>	<u>Total</u>
June 30, 2020, Charter School Unaudited Actuals Financial Report -- Alternative Form, Ending Fund Balance	\$ 1,158,868	\$ 2,187,215	\$ 3,346,083
Adjustments and reclassifications:			
Increasing (decreasing) the net assets:			
Cash understatement / (overstatement)	2,512	(5,849)	(3,337)
Accounts receivable understatement / (overstatement)	398	896	1,294
Prepaid expenses understatement / (overstatement)	1,166	1,781	2,947
Accounts payable and accrued expenses (understatement) / overstatement	(31,357)	(213,798)	(245,155)
Rounding adjustments	<u>2</u>	<u>2</u>	<u>4</u>
Net adjustments and reclassifications	<u>(27,279)</u>	<u>(216,968)</u>	<u>(244,247)</u>
June 30, 2020, audited financial statement net assets	<u>\$ 1,131,589</u>	<u>\$ 1,970,247</u>	<u>\$ 3,101,836</u>

**THE ACADEMY OF ALAMEDA**  
**COMBINING STATEMENT OF FINANCIAL POSITION**  
**June 30, 2020**

	Academy of Alameda Elementary School	Academy of Alameda Middle School	Total
<b>ASSETS</b>			
Current assets:			
Cash	\$ 1,100,272	\$ 2,217,599	\$ 3,317,871
Accounts receivable	546,935	891,563	1,438,498
Prepaid expenses	19,031	35,079	54,110
Total current assets	1,666,238	3,144,241	4,810,479
Fixed assets, net	58,576	-	58,576
<b>TOTAL ASSETS</b>	<b>\$ 1,724,814</b>	<b>\$ 3,144,241</b>	<b>\$ 4,869,055</b>
<b>LIABILITIES AND NET ASSETS</b>			
Current liabilities:			
Accounts payable	\$ 71,570	\$ 130,813	\$ 202,383
Accrued expenses	70,627	307,294	377,921
Total current liabilities	142,197	438,107	580,304
Long-term liabilities:			
PPP loan payable	451,028	735,887	1,186,915
Total long-term liabilities	451,028	735,887	1,186,915
Total liabilities	593,225	1,173,994	1,767,219
Net assets:			
Net assets without donor restrictions - undesignated	1,131,589	1,970,247	3,101,836
Net assets with donor restrictions	-	-	-
Total net assets	1,131,589	1,970,247	3,101,836
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,724,814</b>	<b>\$ 3,144,241</b>	<b>\$ 4,869,055</b>

**THE ACADEMY OF ALAMEDA**  
**COMBINING STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2020**

	Academy of Alameda Elementary School		Academy of Alameda Middle School		Total
	Net Assets without Donor Restrictions		Net Assets without Donor Restrictions	Net Assets with Donor Restrictions	
<b>REVENUES</b>					
Revenue limit sources:					
State aid	\$ 1,655,127		\$ 2,189,564	\$ -	\$ 3,844,691
Education protection account	56,890		386,892	-	443,782
In-lieu of property taxes	876,666		1,401,156	-	2,277,822
Federal revenues	84,138		161,293	-	245,431
State revenues	238,489		503,499	-	741,988
Local revenues:					
Donations	5,020		7,111	-	12,131
Fundraising	1,396		162	-	1,558
Other local revenue	261,755		234,613	-	496,368
Total revenues before releases	3,179,481		4,884,290	-	8,063,771
Net assets released from restrictions	-		-	(214,006)	(214,006)
<b>TOTAL REVENUES</b>	<b>3,179,481</b>		<b>4,884,290</b>	<b>(214,006)</b>	<b>7,849,765</b>
<b>EXPENSES</b>					
Program services:					
Education	2,593,076		4,363,840	-	6,956,916
Support services:					
Management and general	390,364		588,517	-	978,881
<b>TOTAL EXPENSES</b>	<b>2,983,440</b>		<b>4,952,357</b>	<b>-</b>	<b>7,935,797</b>
<b>CHANGE IN NET ASSETS</b>	<b>196,041</b>		<b>(68,067)</b>	<b>(214,006)</b>	<b>(86,032)</b>
<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>935,548</b>		<b>2,038,314</b>	<b>214,006</b>	<b>3,187,868</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 1,131,589</b>		<b>\$ 1,970,247</b>	<b>\$ -</b>	<b>\$ 3,101,836</b>

**THE ACADEMY OF ALAMEDA**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**For the Fiscal Year Ended June 30, 2020**

**Academy of Alameda Elementary School**

	<u>Program Services</u>	<u>Support Services</u>	<u>Total</u>
	<u>Education</u>	<u>Management and General</u>	
Salaries - Certificated	\$ 1,178,816	\$ 37,041	\$ 1,215,857
Salaries - Classified	608,421	17,335	625,756
Employee Benefits	430,659	79,382	510,041
Books and Supplies	136,800	28,680	165,480
Travel and Conferences	8,492	-	8,492
Dues and Memberships	14,207	-	14,207
Operation and Housekeeping Services	-	73,280	73,280
Rental, Leases, Repairs and non-capitalized improvements	16,403	2,473	18,876
Communications	6,446	1,612	8,058
Professional/Consulting Services and Operating Expenditures	192,832	67,368	260,200
Direct Support/Indirect Cost Charges	-	83,193	83,193
Total expenses	<u>\$ 2,593,076</u>	<u>\$ 390,364</u>	<u>\$ 2,983,440</u>

**THE ACADEMY OF ALAMEDA**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**For the Fiscal Year Ended June 30, 2020**

**Academy of Alameda Middle School**

	<u>Program Services</u>	<u>Support Services</u>	
	<u>Education</u>	<u>Management and General</u>	<u>Total</u>
Salaries - Certificated	\$ 2,267,106	\$ 61,228	\$ 2,328,334
Salaries - Classified	724,880	28,865	753,745
Employee Benefits	778,581	100,663	879,244
Books and Supplies	206,546	51,099	257,645
Travel and Conferences	17,966	-	17,966
Dues and Memberships	23,006	-	23,006
Operation and Housekeeping Services	-	122,563	122,563
Rental, Leases, and Repairs, and non-capitalized improvements	33,212	4,172	37,384
Communications	10,367	2,592	12,959
Professional/Consulting Services and Operating Expenditures	302,176	98,008	400,184
Direct Support/Indirect Cost Charges	-	119,327	119,327
Total expenses	<u>\$ 4,363,840</u>	<u>\$ 588,517</u>	<u>\$ 4,952,357</u>

**THE ACADEMY OF ALAMEDA**  
**COMBINING STATEMENT OF CASH FLOWS**  
**For the Fiscal Year Ended June 30, 2020**

	<u>Academy of Alameda Elementary School</u>	<u>Academy of Alameda Middle School</u>	<u>Total</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Change in net assets	\$ 196,041	\$ (282,073)	\$ (86,032)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:			
(Increase) decrease in operating assets:			
Accounts receivable	(208,875)	(105,840)	(314,715)
Prepaid expenses	49,870	78,029	127,899
Increase (decrease) in operating liabilities:			
Accounts payable	70	7,050	7,120
Accrued expenses	1,539	177,649	179,188
Net cash provided by (used in) operating activities	<u>38,645</u>	<u>(125,185)</u>	<u>(86,540)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>			
Proceeds from PPP loan payable	<u>451,028</u>	<u>735,887</u>	<u>1,186,915</u>
Net cash provided by financing activities	<u>451,028</u>	<u>735,887</u>	<u>1,186,915</u>
<b>NET INCREASE IN CASH</b>	489,673	610,702	1,100,375
<b>CASH, BEGINNING OF YEAR</b>	<u>610,599</u>	<u>1,606,897</u>	<u>2,217,496</u>
<b>CASH, END OF YEAR</b>	<u><u>\$ 1,100,272</u></u>	<u><u>\$ 2,217,599</u></u>	<u><u>\$ 3,317,871</u></u>

**OTHER INDEPENDENT AUDITOR'S REPORTS**



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

Board of Directors  
The Academy of Alameda  
Alameda, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of The Academy of Alameda (a nonprofit Organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 15, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered The Academy of Alameda’s internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Academy of Alameda’s internal control. Accordingly, we do not express an opinion on the effectiveness of The Academy of Alameda’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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether The Academy of Alameda'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

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

**BAKER TILLY US, LLP**

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

San Diego, California  
December 15, 2020



## INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Directors  
The Academy of Alameda  
Alameda, California

### Report on Compliance for Each State Program

We have audited The Academy of Alameda's compliance with the types of compliance requirements described in the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, that could have a direct and material effect on each of The Academy of Alameda's state programs for the fiscal year ended June 30, 2020. The Academy of Alameda's state programs are identified below.

### Management's Responsibility

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

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of The Academy of Alameda's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State's Audit Guide, *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a state program occurred. An audit includes examining, on a test basis, evidence about The Academy of Alameda's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Description	Procedures Performed
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Not Applicable
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 Attendance	Not Applicable
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study for Charter Schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes - Classroom Based	Yes
Charter School Facility Grant Program	Not Applicable

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

**Opinion on State Programs**

In our opinion, The Academy of Alameda complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its state programs for the fiscal year ended June 30, 2020.

The purpose of this report on state compliance is solely to describe the scope of our testing of state compliance and the results of that testing based on the requirements of the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

**BAKER TILLY US, LLP**



San Diego, California  
December 15, 2020

## **FINDINGS AND RECOMMENDATIONS**

**THE ACADEMY OF ALAMEDA**  
**SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS**  
**For the Fiscal Year Ended June 30, 2020**

**A. Summary of Auditor's Results**

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified?      Yes   X   No

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

Noncompliance material to financial statements noted?      Yes   X   No

2. Federal Awards

Internal control over major programs:

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

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

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

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
-----------------------	---

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

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

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

---

**THE ACADEMY OF ALAMEDA  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
For the Fiscal Year Ended June 30, 2020**

---

**A. Summary of Auditor's Results (continued)**

3. State Awards

Internal control over state programs:

One or more material weaknesses identified?        Yes   X   No

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

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

Unmodified

**B. Financial Statement Findings**

None

**C. Federal Award Findings and Questioned Costs**

None

**D. State Award Findings and Questioned Costs**

None

**THE ACADEMY OF ALAMEDA**  
**SUMMARY SCHEDULE OF PRIOR FINDINGS**  
**For the Fiscal Year Ended June 30, 2020**

---

<b>Findings/Recommendations</b>	<b>Current Status</b>	<b>Explanation If Not Implemented</b>
None	N/A	N/A

# Cover Sheet

## 20-21 Elem & Middle School LCFF Budget Overview for Parents

**Section:** IV. Action Items  
**Item:** D. 20-21 Elem & Middle School LCFF Budget Overview for Parents  
**Purpose:** Vote  
**Submitted by:** Stacie Ivery  
**Related Material:** 2020 LCFF Budget Overview for Parents (Elem).pdf  
2020 LCFF Budget Overview for Parents (Middle).pdf

**BACKGROUND:**

Per Senate Bill 98, governing boards are now required to adopt and submit the Budget Overview for Parents on or before December 15, 2020, in conjunction with the charter school's first interim budget report.

**RECOMMENDATION:**

Approval of the Elementary & Middle School 20-21 LCFF Budget Overview for Parents.

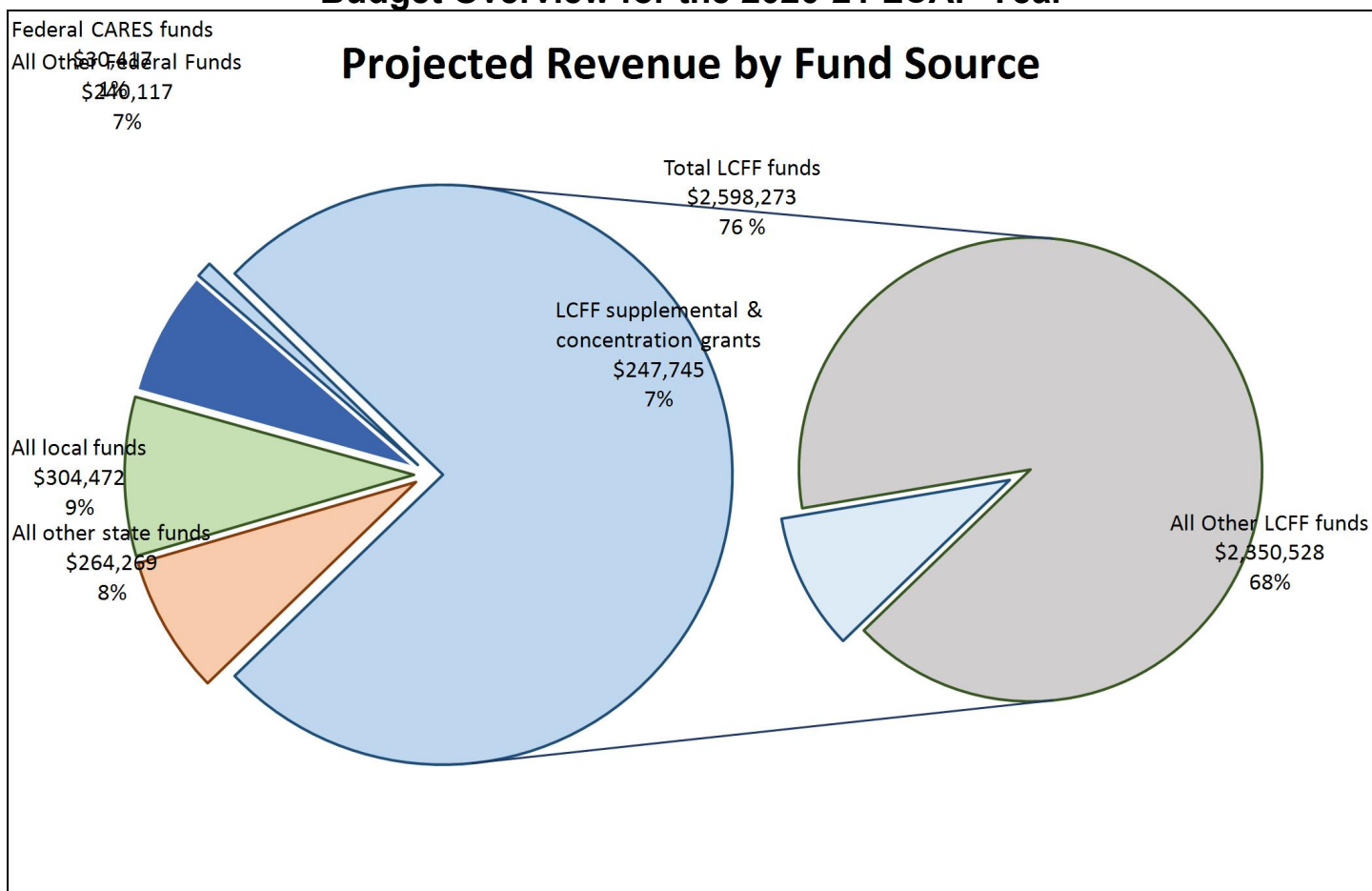


## LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: The Academy of Alameda Elementary School  
 CDS Code: 01611190131805  
 School Year: 2020-2021  
 LEA contact information: Matt Huxley, Executive Director

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

### Budget Overview for the 2020-21 LCAP Year

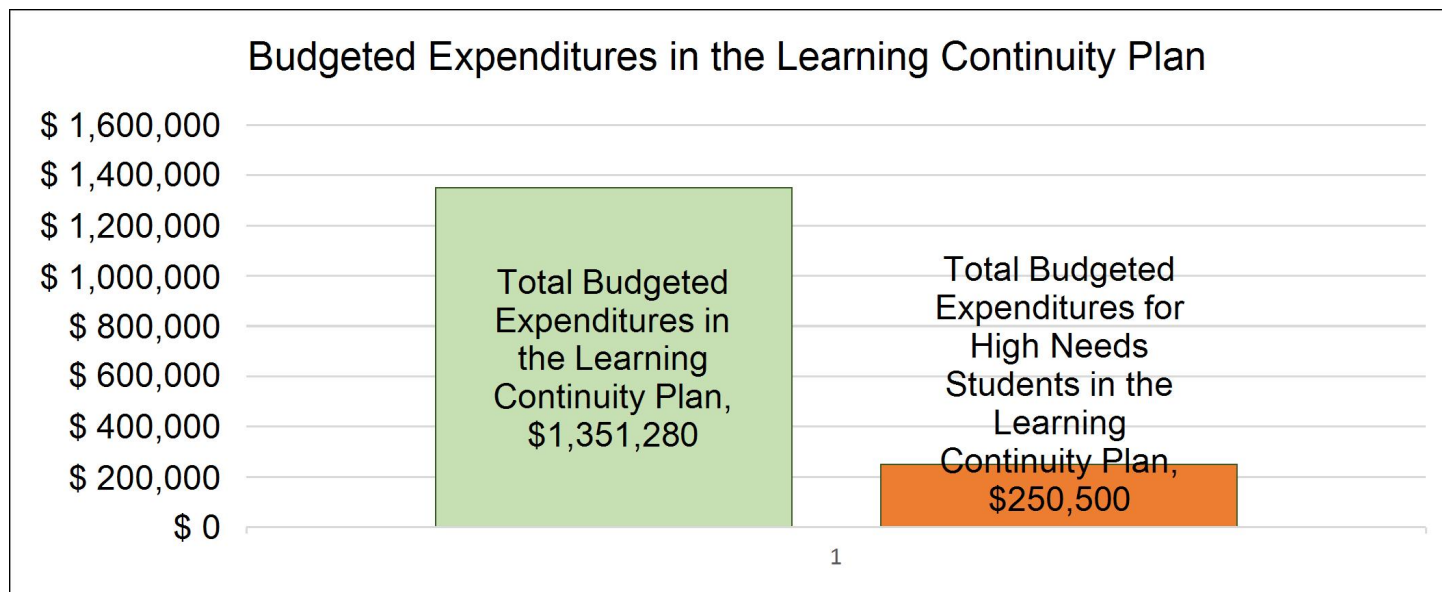


This chart shows the total general purpose revenue The Academy of Alameda Elementary School expects to receive in the coming year from all sources.

The total revenue projected for The Academy of Alameda Elementary School is \$3,437,548, of which \$2,598,273 is Local Control Funding Formula (LCFF), \$264,269 is other state funds, \$304,472 is local funds, and \$270,534 is federal funds. Of the \$270,534 in federal funds, \$30,417 are federal CARES Act funds. Of the \$2,598,273 in LCFF Funds, \$247,745 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

## LCFF Budget Overview for Parents

For the 2020-21 school year school districts must work with parents, educators, students, and the community to develop a Learning Continuity and Attendance Plan (Learning Continuity Plan). The Learning Continuity Plan replaces the Local Control and Accountability Plan (LCAP) for the 2020–21 school year and provides school districts with the opportunity to describe how they are planning to provide a high-quality education, social-emotional supports, and nutrition to their students during the COVID-19 pandemic.



This chart provides a quick summary of how much The Academy of Alameda Elementary School plans to spend for planned actions and services in the Learning Continuity Plan for 2020-2021 and how much of the total is tied to increasing or improving services for high needs students.

The Academy of Alameda Elementary School plans to spend \$3,473,789 for the 2020-21 school year. Of that amount, \$1,351,280 is tied to actions/services in the Learning Continuity Plan and \$2,122,509 is not included in the Learning Continuity Plan. The budgeted expenditures that are not included in the Learning Continuity Plan will be used for the following:

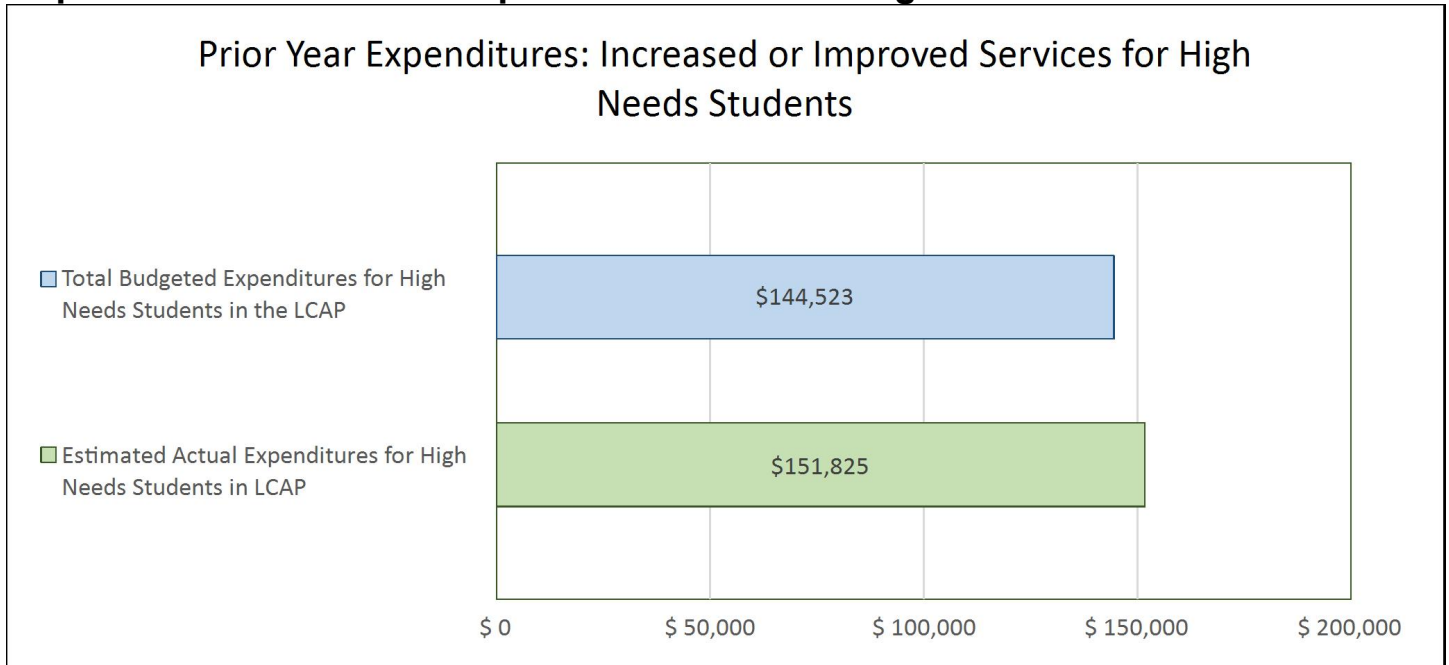
The expenditures identified in the LCAP pertain to expenses around student achievement and school culture. Expenditures for general operating expenses and administrative assistance is not included in the LCAP.

### Increased or Improved Services for High Needs Students in in the Learning Continuity Plan for the 2020-2021 School Year

In 2020-21, The Academy of Alameda Elementary School is projecting it will receive \$247,745 based on the enrollment of foster youth, English learner, and low-income students. The Academy of Alameda Elementary School must describe how it intends to increase or improve services for high needs students in the Learning Continuity Plan. The Academy of Alameda Elementary School plans to spend \$250,500 towards meeting this requirement, as described in the Learning Continuity Plan.

# LCFF Budget Overview for Parents

## Update on Increased or Improved Services for High Needs Students in 2019-20



This chart compares what The Academy of Alameda Elementary School budgeted in the 2019-20 LCAP for actions and services that contributed to increasing or improving services for high needs students with what The Academy of Alameda Elementary School actually spent on actions and services that contributed to increasing or improving services for high needs students in the 2019-20 school year.

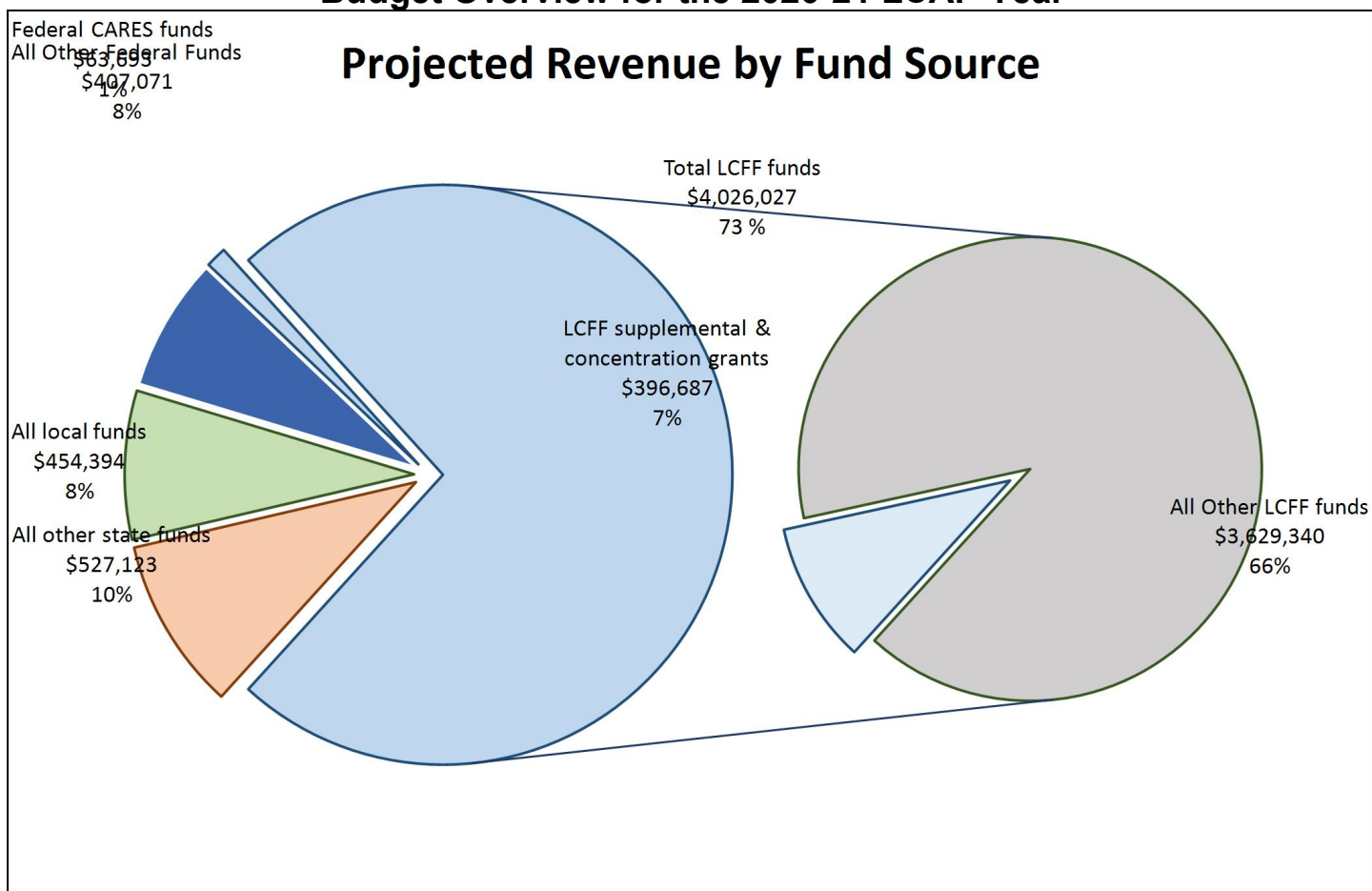
In 2019-20, The Academy of Alameda Elementary School's LCAP budgeted \$144,523 for planned actions to increase or improve services for high needs students. The Academy of Alameda Elementary School actually spent \$151,825 for actions to increase or improve services for high needs students in 2019-20.

## LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: The Academy of Alameda Middle School  
 CDS Code: 01611190122085  
 School Year: 2020-2021  
 LEA contact information: Matt Huxley, Middle School Director

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

### Budget Overview for the 2020-21 LCAP Year

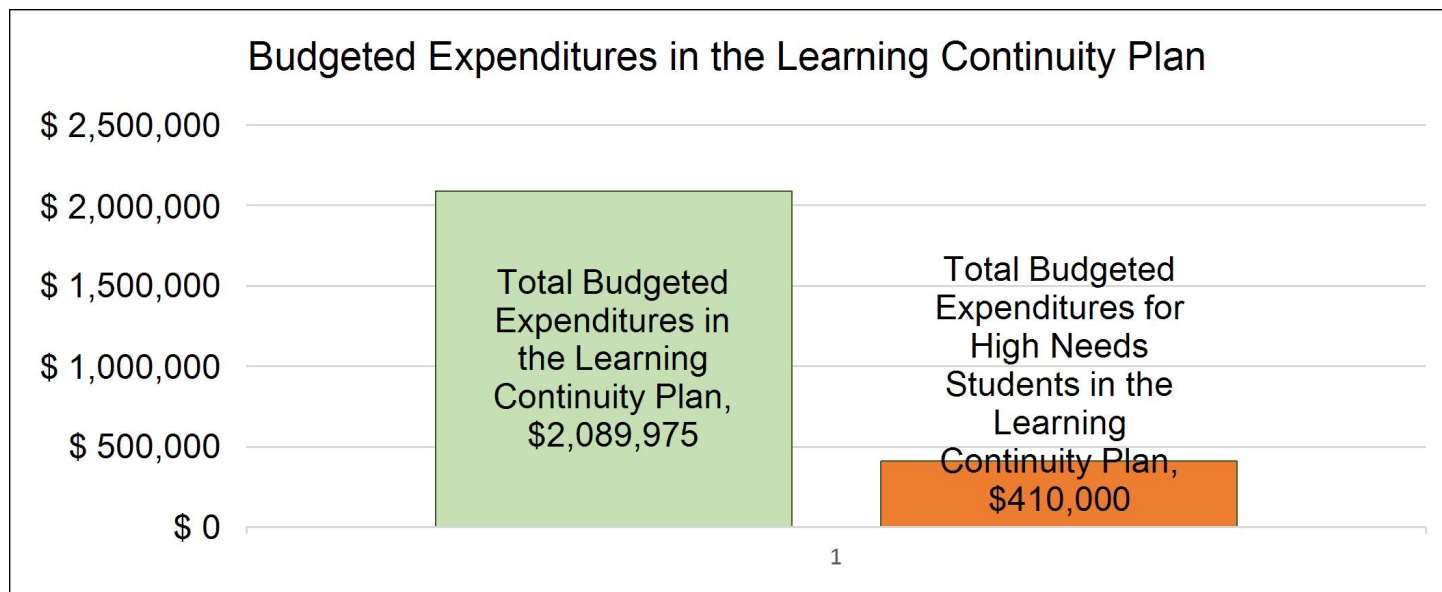


This chart shows the total general purpose revenue The Academy of Alameda Middle School expects to receive in the coming year from all sources.

The total revenue projected for The Academy of Alameda Middle School is \$5,478,308, of which \$4,026,027 is Local Control Funding Formula (LCFF), \$527,123 is other state funds, \$454,394 is local funds, and \$470,764 is federal funds. Of the \$470,764 in federal funds, \$63,693 are federal CARES Act funds. Of the \$4,026,027 in LCFF Funds, \$396,687 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

## LCFF Budget Overview for Parents

For the 2020-21 school year school districts must work with parents, educators, students, and the community to develop a Learning Continuity and Attendance Plan (Learning Continuity Plan). The Learning Continuity Plan replaces the Local Control and Accountability Plan (LCAP) for the 2020–21 school year and provides school districts with the opportunity to describe how they are planning to provide a high-quality education, social-emotional supports, and nutrition to their students during the COVID-19 pandemic.



This chart provides a quick summary of how much The Academy of Alameda Middle School plans to spend for planned actions and services in the Learning Continuity Plan for 2020-2021 and how much of the total is tied to increasing or improving services for high needs students.

The Academy of Alameda Middle School plans to spend \$5,387,112 for the 2020-21 school year. Of that amount, \$2,089,975 is tied to actions/services in the Learning Continuity Plan and \$3,297,137 is not included in the Learning Continuity Plan. The budgeted expenditures that are not included in the Learning Continuity Plan will be used for the following:

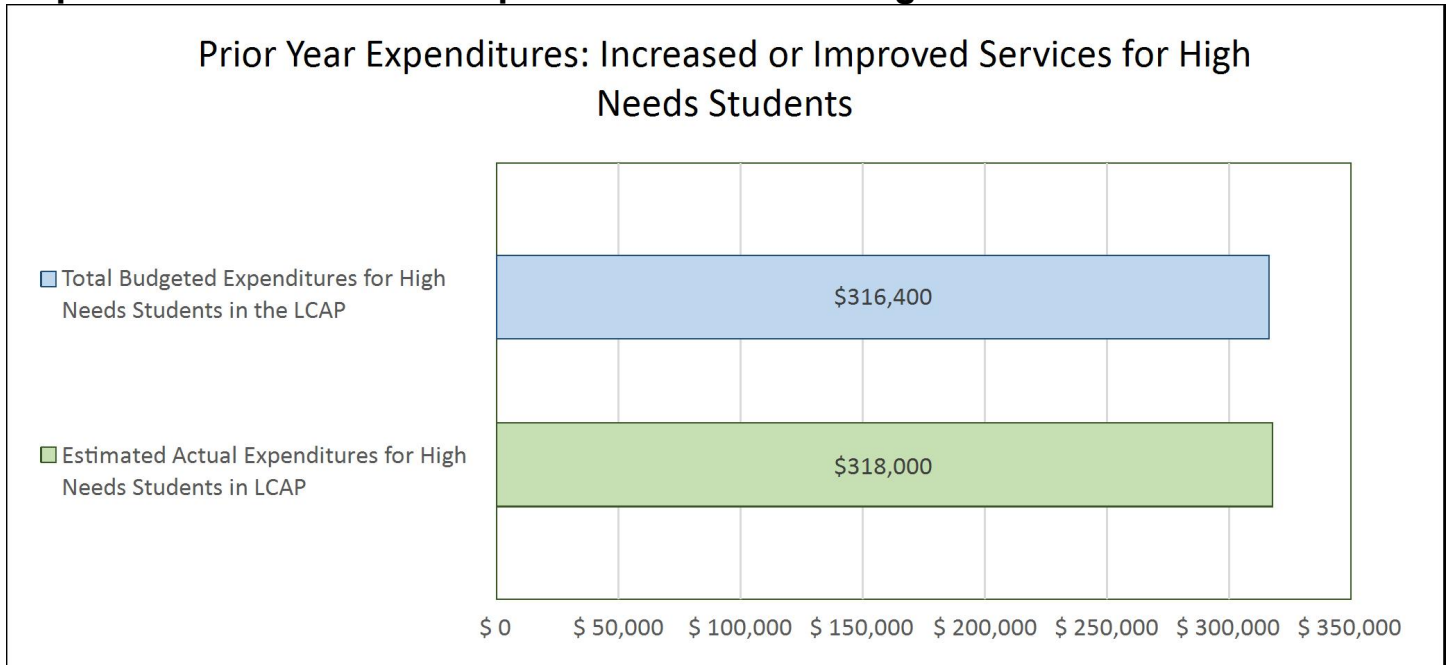
The expenditures identified in the LCAP pertain to expenses around student achievement and school culture. Expenditures for general operating expenses and administrative assistance is not included in the LCAP.

### Increased or Improved Services for High Needs Students in in the Learning Continuity Plan for the 2020-2021 School Year

In 2020-21, The Academy of Alameda Middle School is projecting it will receive \$396,687 based on the enrollment of foster youth, English learner, and low-income students. The Academy of Alameda Middle School must describe how it intends to increase or improve services for high needs students in the Learning Continuity Plan. The Academy of Alameda Middle School plans to spend \$410,000 towards meeting this requirement, as described in the Learning Continuity Plan.

# LCFF Budget Overview for Parents

## Update on Increased or Improved Services for High Needs Students in 2019-20



This chart compares what The Academy of Alameda Middle School budgeted in the 2019-20 LCAP for actions and services that contributed to increasing or improving services for high needs students with what The Academy of Alameda Middle School actually spent on actions and services that contributed to increasing or improving services for high needs students in the 2019-20 school year.

In 2019-20, The Academy of Alameda Middle School's LCAP budgeted \$316,400 for planned actions to increase or improve services for high needs students. The Academy of Alameda Middle School actually spent \$318,000 for actions to increase or improve services for high needs students in 2019-20.

# Cover Sheet

## Campus Search and Seizure Board Policy

**Section:** IV. Action Items  
**Item:** E. Campus Search and Seizure Board Policy  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** 20-10-22 - Campus Search and Seizure Policy Revised 12.11.20.pdf





# The Academy of Alameda

*A K-8 Public Charter School Organization*

## **CAMPUS SEARCH & SEIZURE POLICY**

### **Statement of Findings**

The Academy of Alameda (“AoA”) recognizes and has determined that the occurrence of incidents which may include the possession of firearms, weapons, alcohol, controlled substances, or other items of contraband prohibited by law or AoA rules and regulations, jeopardizes the health, safety and welfare of students and AoA employees.

The California Constitution requires that all students and staff of public schools have the inalienable right to attend campuses which are safe, secure, and peaceful. As such, AoA adopts this Policy outlining the reasonable search of students and their property, student use areas, and/or student lockers and the seizure of illegal, unsafe, unauthorized or contraband items and materials through a search based upon reasonable suspicion.

### **Definitions**

- “*Reasonable Suspicion*” means a sufficient probability that the search will reveal evidence the student has violated or is violating the law. Certainty is not required. Articulate facts must support a school official’s reasonable suspicion that a search is justified. In no case shall a search be conducted if predicated on mere curiosity, rumor or hunch.
- A “*violation of either the law or AoA rules and regulations*” includes, but is not limited to, possession of illegal, unauthorized or contraband materials. Illegal, unauthorized or contraband materials include those materials which are dangerous to the health or safety of students or school personnel, are disruptive or potentially disruptive, or which have been cited as unauthorized in AoA rules or regulations.

### **Notice**

Written notice of this Policy shall be provided to students and their parents and/or guardians at the start of each school year and/or upon enrollment during the school year. A summary of this Policy shall also be placed in the Student Handbook and other materials, as appropriate, to be disseminated by the AoA to students, parents and/or guardians and Charter School employees.

### **Student Searches**



An Academy of Alameda official (e.g., administrator, or designee from the Restorative Justice Team) may conduct a reasonable search of a student's person and/or personal effects (e.g., backpack, purse, etc.) if a school official has reasonable suspicion that the student is engaged in or has engaged in illegal activity or a violation of The Academy of Alameda's rules and regulations. Whether a search is reasonable depends on the context within which a search takes place. The AoA official must assess the reliability of the student or person providing the information, the degree of danger to others, and the immediacy of the need for a search.

The search of a student and/or of their personal effects must be:

1. **Justified at its Inception:** There are reasonable grounds for suspecting the search will turn up evidence that the student is violating or has violated the law or AoA rules. Articulable facts must support an AoA official's reasonable suspicion that a search is justified. In no case shall a search be conducted if predicated on mere curiosity, rumor or hunch; and
2. **Reasonable in Scope:** The measures adopted are reasonably related to the objectives of the search and not excessively intrusive in light of the age and sex of the student and the nature of the infraction.

### **Required Conduct of Searches:**

Additionally, any search of a student and/or of their personal effects shall be:

1. Conducted in the presence of at least one (1) other adult witness;
2. Conducted out of the presence of other students to maintain student confidentiality;
3. Conducted in a manner that does not involve:
  - a. Conducting a body cavity search of a student manually or with an instrument; or
  - b. Removing or arranging any or all of the clothing of a student to permit visual inspection of the underclothing, breast, buttocks, or genitalia of the student.
4. Documented by keeping a log of the search methods as well as a written description and/or pictures of any prohibited or illegal items ultimately seized as a result of the search.
5. The parent/guardian of the student who was searched will be contacted as soon as possible after the search. AoA personnel will explain why the child was searched. (I added this on 12.11/20)

### **Student Use Areas**

Student use areas, including, but not limited to, instructional and recreational space, are considered AoA property and remain at all times under the control of the school. Periodic general inspections of instructional space and other areas of the school may be conducted by AoA officials for any reason at any time without notice.

## **Lockers**

Student lockers, including P.E. lockers, are school property and remain at all times under the control of AoA. Students shall assume full responsibility for the security of their lockers. Student lockers may not be used to store illegal, unauthorized, or contraband materials.

The acceptance and use of locker facilities on school campus by any student shall constitute consent by the student to the search of such locker facilities by authorized AoA personnel and/or law enforcement. ~~Inspections of lockers may be conducted by AoA personnel and/or law enforcement through the use of trained dogs as described above. (I suggest taking this section 12/11/20)~~

## **Seizure of Illegal, Unauthorized, or Contraband Materials**

If a lawfully conducted search yields illegal, unauthorized, or contraband materials, such materials shall be turned over to the proper legal authorities.

## **Discipline**

If illegal, unauthorized or contraband materials are discovered during a search, including but not limited to searches conducted by AoA officials, The Academy of Alameda may impose discipline upon the student(s) (including suspension and/or expulsion) in accordance with AoA's discipline policies and procedures. AoA shall notify law enforcement authorities if any search and/or seizure results in the discovery of illegal contraband.

## **Video Surveillance**

AoA may utilize video surveillance devices in all common areas of the school campus including, but not limited to, outdoor spaces, entrances and exits, parking lots, stairwells, hallways, classrooms, the main office, and any other commonly used spaces. AoA shall not utilize video surveillance devices in private spaces such as restrooms. The Academy of Alameda's intent and purpose in utilizing video surveillance devices is to ensure student and staff health, welfare, and safety in order to maintain safe and orderly conduct throughout the school day.

AoA shall not use audio recording where there is an expectation of privacy without prior consent of all parties subject to recording. Students, staff, parents, and other members of the public are similarly prohibited from audio recording on AoA campus without prior consent. This policy does not prohibit the AoA from recording classes as needed for teacher development nor any other permissible audio recording by AoA otherwise provided under the law.

Video surveillance recordings are not considered student education records unless the recording is maintained and (1) intended for use in a disciplinary action or proceeding, (2) depicts an activity that shows a student violating the law, (3) shows a student getting injured, attacked, victimized, ill, or having a health emergency, (4) contains personally identifiable information from a student's educational record. A video surveillance recording is not considered a student's

education record when the student's image is incidental to the activity shown in the recording or when the student is participating in a public activity.

AoA shall comply with all state and federal law regarding access to, review, and disclosure of student records, including Family Educational Rights and Privacy Act ("FERPA"). This includes compliance with lawful requests under the California Public Records Act, from law enforcement, and other appropriate agencies. The Academy of Alameda will evaluate the legality of any requests in advance of disclosure and will comply with all notice requirements under FERPA.

**Adopted:**

# Cover Sheet

## Vote on New AoA Logo Adoption Process

**Section:** IV. Action Items  
**Item:** F. Vote on New AoA Logo Adoption Process  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** Process for Adopting AoA's New Logo .pdf



# Process for Adopting AoA's New Logo

Board Meeting 12/15/20

The Academy of Alameda  
Public Schools

# Process to Adopt AoA's New Logo

## Three proposals for the adoption process

1. Board votes after receiving input from the Organizational Leadership Team (OLT) and Marketing Committee
2. Board President, Executive Director, and Marketing Committee Chair makes the decision (vote, if there is not consensus) after receiving input from the rest of the Marketing Committee, OLT, and Board.
3. The Marketing Committee Chair and Executive Director make the decision after receiving input from the rest of the Marketing Committee, OLT, and Board.