



East Bay Innovation Academy

Board Meeting

Date and Time

Wednesday March 20, 2024 at 8:00 PM PDT

Location

EBIA's regular board meetings are held in person at EBIA, 3400 Malcolm Avenue, Oakland, CA at 8 PM.

Agenda

	Purpose	Presenter	Time
I. Opening Items			8:00 PM
Opening Items			
A. Record Attendance and Guests		Rochelle Benning	1 m
B. Call the Meeting to Order		Rochelle Benning	1 m
C. Review and Approve Minutes from February 28, 2024 REGULAR Board Meeting	Approve Minutes	Rochelle Benning	1 m
D. Opening Session - Public Comment (Any Agenda or Non-Agenda Items)		Rochelle Benning	15 m
Public comment is limited to a maximum of 3 minutes of comment time per speaker			
II. Board Governance & Consent Agenda			8:18 PM

	Purpose	Presenter	Time
A. Review and Approve East Bay Innovation Academy Consent Agenda Items Consent Agenda Items: <ul style="list-style-type: none"> • EBIA Check Register February 2024 • Audit Firm selection • 24-25 School Year Calendar • Hands on Tech Proposal 	Vote	Rochelle Benning	10 m
III. Academic Excellence			8:28 PM
Academic Excellence			
A. Staff Presentation: EBIA Special Education Program Update Director of Student Support Services, Sam Offenberg, will present updates on EBIA's Special Education program.	Discuss	Sam Offenberg	15 m
B. EBIA Executive Director's Report <ul style="list-style-type: none"> • Mid-Cycle WASC Visit 3.21.24 • Enrollment Update • Staffing/Hiring Update 	Discuss	Miranda Thorman	20 m
IV. Board Policies			9:03 PM
A. Updated Financial Policies and Procedures The Executive Director will present an updated financial policies and procedures policy for board approval.	Vote	Miranda Thorman	10 m
V. Facility Updates			9:13 PM
A. Facilities Updates	Discuss	Miranda Thorman	20 m
VI. School Governance and Other Matters			9:33 PM

	Purpose	Presenter	Time
A. Confirm Board Meeting Dates through 2023 - 2024 School Year (and early 2024 - 2025) Current board meetings through the end of the school year are scheduled as follows - do we need to make any adjustments that we can incorporate into our schedule now? 8:00 PM Wednesday, 4/17/2024 8:00 PM Wednesday, 5/15/2024 8:00 PM Wednesday, 6/12/2024 - End of 2023/2024 School/Fiscal Year July 2024 Summer Break 8:00 PM Wednesday, 8/21/2024	Discuss	Rochelle Benning	1 m
B. Closing Session - Public Comment (Any Agenda or Non-Agenda Items) Public comment is limited to a maximum of 3 minutes of comment time per speaker	FYI	Rochelle Benning	10 m
VII. Closing Items			9:44 PM
A. Adjourn Meeting	Vote	Rochelle Benning	1 m

Coversheet

Review and Approve Minutes from February 28, 2024 REGULAR Board Meeting

Section: I. Opening Items
Item: C. Review and Approve Minutes from February 28, 2024 REGULAR Board Meeting
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Board Meeting on February 28, 2024

APPROVED



East Bay Innovation Academy

Minutes

Board Meeting

Date and Time

Wednesday February 28, 2024 at 8:00 PM

Location

EBIA's regular board meetings are held in person at EBIA, 3400 Malcolm Avenue, Oakland, CA at 8 PM.

Directors Present

Brett van Zuiden, Michael De Sousa, Rochelle Benning

Directors Absent

Brad Edgar, Devin Krugman, Kelly Garcia

Guests Present

Miranda Thorman

I. Opening Items

A. Record Attendance and Guests

B. Call the Meeting to Order

Rochelle Benning called a meeting of the board of directors of East Bay Innovation Academy to order on Wednesday Feb 28, 2024 at 8:00 PM.

C.

Review and Approve Minutes from December 6, 2023 REGULAR Board Meeting

Rochelle Benning made a motion to approve the minutes from Board Meeting on 12-06-23.

Michael De Sousa seconded the motion.

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

Roll Call

Brad Edgar	Absent
Devin Krugman	Absent
Rochelle Benning	Aye
Brett van Zuiden	Aye
Kelly Garcia	Absent
Michael De Sousa	Aye

D. Opening Session - Public Comment (Any Agenda or Non-Agenda Items)

No public comment.

II. Board Governance & Consent Agenda

A. Review and Approve East Bay Innovation Academy Consent Agenda Items

Rochelle Benning made a motion to approve the consent agenda.

Brett van Zuiden seconded the motion.

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

III. Finance and Development

A. 2023-2024 2nd Interim Financial Update

the board reviewed the materials included in the board packet.

B. Approve Second Interim Report

Rochelle Benning made a motion to to approve the the second interim report.

Michael De Sousa seconded the motion.

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

IV. Academic Excellence

A. EBIA Executive Director's Report

the executive director review the meeting packet materials

B. Mid Year LCAP Update

the executive director reviewed highlights EBIA's progress versus the LCAP goals

C.

Prop 28 Update

Brett van Zuiden made a motion to approve the Prop 28 plan.

Michael De Sousa seconded the motion.

the executive director updated the board on Prop 28, which allowed EBIA to maintain its Art instructor.

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

V. Facility Updates

A. Facilities Updates

the ED shared that we continue to work with OUSD on Prop 39.

VI. School Governance and Other Matters

A. Confirm Board Meeting Dates through 2023 - 2024 School Year (and early 2024 - 2025)

March 20th

B. Closing Session - Public Comment (Any Agenda or Non-Agenda Items)

there was no public comment

VII. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 9:16 PM.

Respectfully Submitted,
Rochelle Benning

Coversheet

Review and Approve East Bay Innovation Academy Consent Agenda Items

Section: II. Board Governance & Consent Agenda
Item: A. Review and Approve East Bay Innovation Academy Consent Agenda Items
Purpose: Vote
Submitted by:
Related Material:
Feb 24 Check Register.pdf
East Bay Innovation Academy Proposal Document - Christy White, Inc (1).pdf
SY. 2024-25 Calendar V3 3_12.pdf
Proposal-v3 EBIA 2024-2025 ASP.pdf

Internal ID	Subsidiary	Payee Name	Check Number	Payment Date	tion / Memo (Che
9153665	East Bay Innovation Academy (EBIA)	Oakland Athletic League	8637	2/2/2024	
9153666	East Bay Innovation Academy (EBIA)	UpNex Sports Academy	8638	2/2/2024	
9153667	East Bay Innovation Academy (EBIA)	D Harris Tours Inc.	8639	2/2/2024	
9153668	East Bay Innovation Academy (EBIA)	Get Empowered	8640	2/2/2024	
9153669	East Bay Innovation Academy (EBIA)	Golden Gate Academy	8641	2/2/2024	
9153670	East Bay Innovation Academy (EBIA)	Orkin	8642	2/2/2024	
9153671	East Bay Innovation Academy (EBIA)	Charter Connect	8643	2/2/2024	
9153672	East Bay Innovation Academy (EBIA)	Jon Goldberg	8644	2/2/2024	
9153673	East Bay Innovation Academy (EBIA)	OUSD Buildings & Grounds	8645	2/2/2024	
9153674	East Bay Innovation Academy (EBIA)	Janisse Watts	8646	2/2/2024	
9153675	East Bay Innovation Academy (EBIA)	Scoot Education Inc.	8647	2/2/2024	
9153676	East Bay Innovation Academy (EBIA)	Panorama Education	8648	2/2/2024	
9153677	East Bay Innovation Academy (EBIA)	Alpine Awards & Imprinted Sportswear, I	8649	2/2/2024	
9153678	East Bay Innovation Academy (EBIA)	Office Depot	8650	2/2/2024	
9153679	East Bay Innovation Academy (EBIA)	EdTec	8651	2/2/2024	
9180325	East Bay Innovation Academy (EBIA)	D'lightful Creations	8652	2/9/2024	
9180326	East Bay Innovation Academy (EBIA)	EdTec	8653	2/9/2024	
9180327	East Bay Innovation Academy (EBIA)	Waste Management	8654	2/9/2024	
9180328	East Bay Innovation Academy (EBIA)	Sarah Blair	8655	2/9/2024	
9180329	East Bay Innovation Academy (EBIA)	EDBLOX INC.	8656	2/9/2024	
9180330	East Bay Innovation Academy (EBIA)	Jasmine Sanchez	8657	2/9/2024	
9180331	East Bay Innovation Academy (EBIA)	Exploratorium	8658	2/9/2024	
9180332	East Bay Innovation Academy (EBIA)	Law Offices of Young, Minney & Corr, LL	8659	2/9/2024	
9180333	East Bay Innovation Academy (EBIA)	Francesca Fay	8660	2/9/2024	
9180334	East Bay Innovation Academy (EBIA)	Spectrum Center	8661	2/9/2024	
9180335	East Bay Innovation Academy (EBIA)	The Phillips Academy	8662	2/9/2024	
9180336	East Bay Innovation Academy (EBIA)	Scoot Education Inc.	8663	2/9/2024	
9180337	East Bay Innovation Academy (EBIA)	Language Learning Network	8664	2/9/2024	
9180338	East Bay Innovation Academy (EBIA)	ChildCare Careers, LLC	8665	2/9/2024	
9180339	East Bay Innovation Academy (EBIA)	Hands-On Technology	8666	2/9/2024	
9180340	East Bay Innovation Academy (EBIA)	AT&T	8667	2/9/2024	
9180341	East Bay Innovation Academy (EBIA)	AT & T	8668	2/9/2024	
9208628	East Bay Innovation Academy (EBIA)	Scoot Education Inc.	8669	2/16/2024	
9208629	East Bay Innovation Academy (EBIA)	CliftonLarsonAllen LLP	8670	2/16/2024	
9208630	East Bay Innovation Academy (EBIA)	Wells Fargo	8671	2/16/2024	
9208631	East Bay Innovation Academy (EBIA)	Hands-On Technology	8672	2/16/2024	
9208632	East Bay Innovation Academy (EBIA)	Amazon Capital Services	8673	2/16/2024	
9208633	East Bay Innovation Academy (EBIA)	Office Depot	8674	2/16/2024	
9208634	East Bay Innovation Academy (EBIA)	Kaiser Foundation Health Plan	8675	2/16/2024	
9208635	East Bay Innovation Academy (EBIA)	ChildCare Careers, LLC	8676	2/16/2024	
9229421	East Bay Innovation Academy (EBIA)	Michael's Transportation Service Inc.	8677	2/21/2024	
9237931	East Bay Innovation Academy (EBIA)	D Harris Tours Inc.	8678	2/23/2024	
9237932	East Bay Innovation Academy (EBIA)	Vision Service Plan - (CA)	8679	2/23/2024	

9237933	East Bay Innovation Academy (EBIA)	Scoot Education Inc.	8680	2/23/2024
9237934	East Bay Innovation Academy (EBIA)	Ready Refresh	8681	2/23/2024
9237935	East Bay Innovation Academy (EBIA)	Wells Fargo Vendor Financial Services, I	8682	2/23/2024
9237936	East Bay Innovation Academy (EBIA)	Rob Skate Academy	8683	2/23/2024
9237937	East Bay Innovation Academy (EBIA)	WeVideo Inc.	8684	2/23/2024
9237938	East Bay Innovation Academy (EBIA)	Lexia Learning Systems, LLC	8685	2/23/2024
9237939	East Bay Innovation Academy (EBIA)	Revolution Foods, Inc.	8686	2/23/2024
9237940	East Bay Innovation Academy (EBIA)	OUSD Buildings & Grounds	8687	2/23/2024
9237941	East Bay Innovation Academy (EBIA)	TechaBee, Inc	8688	2/23/2024
9237942	East Bay Innovation Academy (EBIA)	CoPower	8689	2/23/2024
9237943	East Bay Innovation Academy (EBIA)	HopSkipDrive, Inc	8690	2/23/2024
9237944	East Bay Innovation Academy (EBIA)	RingCentral Inc.	8691	2/23/2024
9237945	East Bay Innovation Academy (EBIA)	AALRR Attorneys at Law	8692	2/23/2024

Inv Description / Memo (Bill Pmt)	Amount	Type
Bill #EBIA-OALWS24--OAL Middle JV Soccer 1qty; Middle Soccer 2qty; Middle School JV Basketball 1qty; Mid	3,830.00	Bill Payment
Bill #008--Sports Clinics for Quest 2pymt	1,000.00	Bill Payment
Bill #18224--Fall Intersession College Tour Trip UC Santa Cruz & San Jose State	3,882.00	Bill Payment
Bill #GE-EBIA012024--After School Hip Hop and Mural Class 2 classes a week on Wednesdays	1,268.00	Bill Payment
Bill 1/29/2024--SY 23-24 Monthly use fee for Golden Gate Academy campus Upper School EBIA site - Febr	32,080.00	Bill Payment
Bill #256302933--Pest Control Standard January Service	140.00	Bill Payment
Bill #1659--Google & Facebook Ads and search engine optimization.	2,500.00	Bill Payment
Bill #013124--Per settlement agreement	115,000.00	Bill Payment
Bill #EBIA-1OVF24A--23/24 Charter Schools 1% oversight fee	38,889.00	Bill Payment
Bill #011224--Quest Mural supplies: Spray Paints & Art Supplies; After School pizza party	290.17	Bill Payment
Bill #65236--US Substitute coverage PE and English Bill #65255--LS Substitute Coverage History scien	11,440.00	Bill Payment
Bill #INV11482--Family Student Teacher & Staff Surveys	5,980.00	Bill Payment
Bill #3106511--Student Award plaques: 4qty 8x10"; 10qty 6x8"; 14qty Sub Name Line change	382.66	Bill Payment
Bill #349866679001--3qty cases copy paper; Manila folders; 2qty facial tissue	291.92	Bill Payment
Bill #202898--UPS Postage East Bay Bill Back	23.66	Bill Payment
Bill #1369--Event Photography May 30 (2hr event) Bill #1367--Event Photography May 31 Graduation (2hr e	1,975.50	Bill Payment
Bill #28567--Monthly Back Office Service and Data Service February 2024	13,919.09	Bill Payment
Bill #502731922162--Marshall Elementary February Service 2024	1,665.68	Bill Payment
Bill #010823--Middle School Science Lab Materials - Air quality monitor Benedicts solution Hydroponic	165.58	Bill Payment
Bill #INV2035--5qty Contract Add Program Academic Year 2023-2024 Tier 1 Live streaming Instruction (5 perio	41,800.00	Bill Payment
Bill #020624--Certified postage for check tracking & Express mailing	116.20	Bill Payment
Bill #7980062000--Science Olympiad Field Trip deposit 2/21	500.00	Bill Payment
Bill #8969--Legal Service General and Proposition 39 January 2024	562.50	Bill Payment
Bill #020624--San Diego Conference travel: airport parking 1/31-2/1; San Diego Rideshare Dinner meal	178.49	Bill Payment
Bill #123123--WD - BEP: Basic Education Program-BAC (12/01/23 - 12/29/23)	1,000.60	Bill Payment
Bill #2023-2024.168--EC - December 2023 Tuition Qty 16 (1 Unexcused absences); 1qty Individual Counseling-	4,587.00	Bill Payment
Bill #66446--US Sub Coverage 1/29-2/2 Bill #66484--LS Substitute Coverage 1/29-2/2	9,328.00	Bill Payment
Bill #2712-C--Spanish Onsite 2023-24	3,875.00	Bill Payment
Bill #679426--US substitute coverage 1/9/24 - 1/12	1,234.26	Bill Payment
Bill #9016--After School Program 2023 1st Trimester August 14 - Oct 20	3,500.00	Bill Payment
Bill #21119561--Internet Services 12/13/23 - 01/12/24	637.14	Bill Payment
Bill #21129931--Internet Service 12/16/23 - 1/15/24	637.14	Bill Payment
Bill #65634--Interest charge for Overdue invoice No:54078 (77days overdue) Bill #67427--LS 2x Longterm su	14,625.55	Bill Payment
Bill #L241068650--Final billing for professional services rendered in connection with audit for the year ended Jun	4,389.00	Bill Payment
Bill #012624--CC 9292 January 2024 Balance Payment (MT)	64.65	Bill Payment
Bill #9017--After School Program 2024 2nd Trimester Nov 3 2023 - Feb 16 2024	2,500.00	Bill Payment
Bill #13GN-XPCW-H1RD--Computer mousepad	13.22	Bill Payment
Bill #351050151001--6qty Notebook 6pk; Kleenex Facial Tissue Bill #351672759001--Case of 12oz Hot Cup	205.08	Bill Payment
Bill #March2024--March 2024 Medical Health Plan	27,667.34	Bill Payment
Bill #680906--US Sub Coverage (01/23/24 & 01/19/24)	472.46	Bill Payment
Bill #123260--2qty Winter Intersession 8th grade College trip - Lower School to UC Berkeley	2,000.00	Bill Payment
Bill #32823--Winter Intersession SJSU Trip 2/21 Bill #32822--Winter Intersession SFSU trip 2/21/24	4,750.00	Bill Payment
Bill #819910815--Vision Plan March 2024	429.34	Bill Payment

Bill #68574--US Long term coverage 2/12-2/16 Bill #68573--Lower School coverage and Long term sub 2/12	12,328.00	Bill Payment
Bill #04B0035832427--Malcolm drinking water 01/07/24 - 02/06/24	120.50	Bill Payment
Bill #5028564084--Leasing of Lanier Copier for US & LS (01/29/24 - 02/28/24)	292.16	Bill Payment
Bill #1579--Rob Skate Intersession Classroom Takeover: Thursday Afterschool Classes	1,400.00	Bill Payment
Bill #CINV7586--Subscription Through 1/31/25 - 81 Licenses	799.65	Bill Payment
Bill #7616005--Lexia Core5 Reading PowerUP Literacy Unlimited School Subscription 3/1/24 - 7/31/24	4,375.00	Bill Payment
Bill #002013--Food Service January 2024	9,006.82	Bill Payment
Bill #EBIARENT24C--2023/24 Facility use fee (3 of 4)	38,330.75	Bill Payment
Bill #2024-009--IT Services (April - June 2024)	9,000.00	Bill Payment
Bill #2300979--Dental Plan March 2024	2,790.64	Bill Payment
Bill #18799--Qty 25 completed trips 01/01/24 - 01/31/24	1,229.09	Bill Payment
Bill #743678--Phone Service 01/29/24 - 02/28/24	696.58	Bill Payment
Bill #705680--Legal Service: Sabrina Goldberg SPED January 2024	1,769.03	Bill Payment

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Proposal for
East Bay Innovation Academy
Oakland, California

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

Submitted on March 15, 2024:

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

PROPOSAL FOR EAST BAY INNOVATION ACADEMY

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APPENDIX:

QUALITY CONTROL PEER REVIEW OPINION



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

March 15, 2024

Board of Directors
East Bay Innovation Academy
Oakland, California

Dear Members of the Board,

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

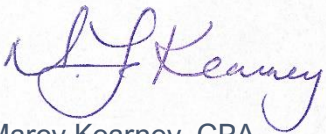
We **specialize in auditing California charter schools**, including High Tech High (16 charter schools), Da Vinci Schools (5 charter schools), and Excelsior Charter School (over 1,800 pupils). In 2022-23, we were providing services to over 110 nonprofit organizations with charter schools and 200+ school districts. We also perform school facility program (SFP) and general obligation bond audits, plus, should the need arise, we have certified fraud examiners on our team to perform forensic audits.

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

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

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

Sincerely,



Marcy Kearney, CPA
Partner

348 Olive Street
San Diego, CA
92103

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

PROPOSAL FOR EAST BAY INNOVATION ACADEMY

EXECUTIVE SUMMARY

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

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

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

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

PROPOSAL FOR EAST BAY INNOVATION ACADEMY

GENERAL INFORMATION – ABOUT CW

LEGAL NAME AND CORPORATE CONTACT INFORMATION

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

FIRM HISTORY, SERVICES, AND SIZE

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

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

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

FIRM LICENSE, AFFILIATIONS AND ASSOCIATIONS

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

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

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

PROPOSAL FOR EAST BAY INNOVATION ACADEMY**GENERAL INFORMATION – ABOUT CW (CONT.)****FIRM INDEPENDENCE**

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

CW has had no personal relationship with East Bay Innovation Academy management or its board members. We did hold a past business relationship when we served as the independent auditor for the fiscal years 2014-15 and 2015-16. CW holds a business relationship with the business services provider, EdTec, and works with several mutual clients. Should a professional relationship occur that presents an independence conflict during the contract period, CW would immediately notify East Bay Innovation Academy.

RESPONSIBLE BUSINESS PRACTICES

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

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

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

CW'S QUALITY CONTROL SYSTEM

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

INDEMNITY

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

PROPOSAL FOR EAST BAY INNOVATION ACADEMY

AUDIT STAFFING AND PERSONNEL

STAFF QUALIFICATIONS

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

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

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

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



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



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



Supervisor, Amanda Long knows charter school business from both sides of the desk. She's an experienced finance manager from a San Diego County charter school and is now an auditor with Christy White. Amanda enjoyed working as a Fiscal Manager, where she performed budget and fiscal services, including oversight of all business areas for the school, ensuring grant compliance, and filing interims and unaudited actuals with the authorizing district. Amanda previously worked for a large back-office provider where she performed fiscal services for multiple clients. Amanda is a graduate of Colorado State University, Global Aurora, CO, where she obtained a Master's in Professional Accounting. Amanda also earned a Bachelor of Science Degree in Management, Computer Information Systems from Park University Parkville, MO. She is CPA eligible and currently completing the CPA examination testing requirements to apply for CPA licensure in California.

PROPOSAL FOR EAST BAY INNOVATION ACADEMY

AUDIT STAFFING AND PERSONNEL (CONT.)

STAFF TRAINING PROGRAMS

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

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

STAFF CAPACITY

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

EQUAL OPPORTUNITY EMPLOYER

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

PROPOSAL FOR EAST BAY INNOVATION ACADEMY

PAST PERFORMANCE

SPECIALIZING IN K-12 AUDITS

CW devotes our practice exclusively to K-12 auditing and consulting, including charter schools, schools districts and county offices. A full list of all charter schools served is included on the following page and below is a list of all charter schools in Alameda County as well as charter schools that we work with that also contract with EdTec for business services. **References can be provided upon request.**

LIST OF ALAMEDA COUNTY CHARTER SCHOOL CLIENTS

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

Charter School Non-Profit	County	Years Audited
Aurum Preparatory Academy	Alameda	2021-22 through present
Bay Area Technology Charter School	Alameda	2021-22 through present
Leadership Public Schools (3 schools)	Alameda/Contra Costa	2020-21 through present
North Oakland Community Charter School	Alameda	2020-21 through present
Oakland School of the Arts	Alameda	New for 2023-24
The Academy of Alameda (2 schools)	Alameda	2022-23 through present
Unity Schools (2 schools)	Alameda	2022-23 through present
Yu Ming Charter School	Alameda	2018-19 through present

LIST OF CHARTER SCHOOL CLIENTS WITH EdTEC

Our firm works with a full range of business offices from internal operations to an array of back-office/business services providers, such as EdTec.

Charter School Non-Profit	County	Years Audited
Achieve Charter Schools (2 schools)	Butte	New for 2023-24
Almond Acres Charter Academy	San Luis Obispo	2021-22 through present
Bullis Charter School	Santa Clara	2022-23 through present
Capitol Collegiate Academy	Sacramento	2019-20 through present
Discovery Charter Schools (2 schools)	Los Angeles	2021-22 through present
Escuela Popular del Pueblo (2 schools)	Santa Clara	New for 2023-24
Fenton Charter Public Schools (5 schools)	Los Angeles	2019-20 through present
High Tech Los Angeles (2 schools)	Los Angeles	2019-20 through present
NEW Academy Charter Schools (2 schools)	Los Angeles	2022-23 through present
New School of San Francisco	San Francisco	2019-20 through present
North County Trade Tech High School	San Diego	2021-22 through present
Odyssey Charter Schools (2 schools)	Los Angeles	2022-23 through present
Plumas Charter School	Plumas	2022-23 through present
REACH Leadership Academy	Riverside	New for 2023-24
River Island Academies	San Joaquin	New for 2023-24
San Carlos Charter Learning Center	San Mateo	2011-12 through present
Shanél Valley Academy	Mendocino	2021-22 through present
Sycamore Creek Community Charter School	Orange	2019-20 through present
The Academy of Alameda (2 schools)	Alameda	2022-23 through present
Urban Discovery Schools	San Diego	2017-18 through present
Village Charter Academy	Los Angeles	New for 2023-24

PROPOSAL FOR EAST BAY INNOVATION ACADEMY

PAST PERFORMANCE (CONT.)

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

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

PROPOSAL FOR EAST BAY INNOVATION ACADEMY

CAPACITY AND METHODOLOGY

SCOPE OF THE AUDIT

The scope of auditing services provided includes the **Annual Financial Statements** of East Bay Innovation Academy (the nonprofit organization), including the public charter school, and Compliance with State Audit and Federal Requirements for the fiscal year ending June 30, 2024, with options to extend through 2026.

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

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

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

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

RISK ASSESSMENT

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

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

DOCUMENTATION OF INTERNAL CONTROL STRUCTURES

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

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

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

PROPOSAL FOR EAST BAY INNOVATION ACADEMY

CAPACITY AND METHODOLOGY (CONT.)

APPROACH TO FRAUD RISK AND TESTING

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

MANAGEMENT DISCUSSION AND LETTERS

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

PLANNING AND EXIT CONFERENCE MEETINGS

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

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

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

GENERAL AUDITING APPROACH

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

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

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

PROPOSAL FOR EAST BAY INNOVATION ACADEMY

CAPACITY AND METHODOLOGY (CONT.)

THREE STAGE AUDIT PLAN

Stage 1 – Planning and Risk Assessment

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

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

Stage 1 – Planning and Risk Assessment

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

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

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

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

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

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

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

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

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

PROPOSAL FOR EAST BAY INNOVATION ACADEMY

CAPACITY AND METHODOLOGY (CONT.)

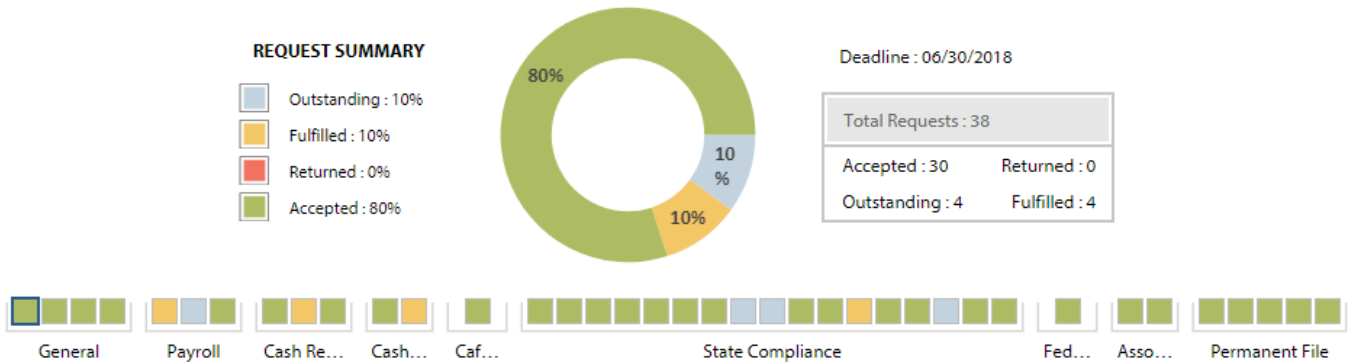
LEVEL AND NATURE OF SUPPORT REQUIRED

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

SECURED PORTAL TO UPLOAD YOUR RECORDS WITH EASE

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

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



PROPOSAL FOR EAST BAY INNOVATION ACADEMY

STATEMENT OF WORK

PROPOSED TIMEFRAME

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

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

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

ESTIMATED HOURS BY MAJOR WORK SEGMENT

We have reviewed the previous 2022-23 audit report to plan what we believe to be reasonable hours to complete the audit for the 2023-24 fiscal year.

<u>Audit Work Segments</u>	<u>Estimated Hours of Completion</u>	<u>Audit Work Segments</u>	<u>Estimated Hours of Completion</u>
Planning, Supervision/Review		State Compliance Testing	
Planning and Risk Assessment	5	Attendance	6
Supervision and Quality Control Review	6	Unduplicated LCFF Pupil Count	4
Contingencies/Subsequent Events	2	All Other Areas	8
Board Minutes	2	Substantive Testing Areas	
Correspondence (including Confirmations)	1	Assets (Cash, Receivables, etc.)	8
Entrance/Exit Conference	2	Liabilities (Accounts Payable, Loans, etc.)	5
Internal Control Review/Transaction Testing		Net Assets	1
Interviews and Risk Assessment	2	Revenues	8
Cash Disbursements & Payroll	6	Expenses	5
Cash Receipts	3	Report Preparation and Review	
Journal Entries	1	Audit Reports Review and Opinions	20
		Management Letters/Secretarial	5
		Total Audit Hours	100

Cont'd next col.

PROPOSAL FOR EAST BAY INNOVATION ACADEMY

PROPOSED FEES

FEE STRUCTURE FOR EAST BAY INNOVATION ACADEMY

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

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

<u>Classification</u>	<u>Billing Rates</u>	<u>Estimated Hours</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Partner	\$ 295	10	\$ 2,950	\$ 3,127	\$ 3,315
Supervisor	190	20	3,800	4,028	4,269
Senior	165	25	4,125	4,372	4,634
Staff	130	40	5,200	5,512	5,843
Paraprofessional	90	5	450	476	504
		<u>100</u>			
Audit Fees			16,525	17,515	18,565
Measure G1			2,500	2,650	2,810
Total Audit Fees*			\$ 19,025	\$ 20,165	\$ 21,375
Tax Preparation Fees**			2,000	2,000	2,000
Total Professional Fees			\$ 21,025	\$ 22,165	\$ 23,375


*If a Federal Single Audit under OMB Uniform Guidance (UG) becomes applicable during any given year, an additional \$5,000 will be added to the annual audit fee. A Federal Single Audit under OMB UG is applicable in any given year that the Organization expends more than \$750,000 in Federal funds.

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

We will enter into an agreement with East Bay Innovation Academy in the form of an engagement letter upon acceptance of this proposal document.

We look forward to the opportunity to work with the East Bay Innovation Academy. Please do not hesitate to contact us with any questions or to arrange an interview. Thank you!

Name of Accounting Firm: Christy White Inc.

Authorized By: 

Name: Marcy Kearney, CPA

Title: Partner

Date: March 15, 2024





APPENDIX: QUALITY CONTROL PEER REVIEW OPINION

Grant Bennett Associates

A PROFESSIONAL CORPORATION

Report on the Firm's System of Quality Control

February 26, 2021

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

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

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



GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
Certified Public Accountants



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Princeville, HI 96722
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East Bay Innovation Academy

2024-2025 School Calendar Draft

July 2024

Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

19 **August 2024**

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

19 **September 2024**

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

18 **October 2024**

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

15 **November 2024**

Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

15 **December 2024**

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

18 **January 2025**

Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

16 **February 2025**

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

18 **March 2025**

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

17 **April 2025**









Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

21 **May 2025**

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June 2025

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

-  School Closed: Holiday
-  Minimum Days: Lower School (8:30AM-12PM) Upper School (8:15AM-12:15PM)
-  First and Last Day of School. Minimum Days: Lower School (8:30AM-12PM) Upper School (8:15AM-12:15PM)
-  Capstone Presentations (last week)
-  PLP Days. No classes for students. Our personalized learning plans appointments will be scheduled for each EBIA student and their guardians.
-  School Closed: Faculty PD
-  State (SBAC) and Advanced Placement (AP) testing
-  Summer Session (June 3-30)

EBIA Proposal

2024-2025 HOTE Technology Adventures

After-School Program (ASP)

(As of 3/15/24)



To: East Bay Innovation Academy

Ms. Bonita Herrera, bherrera@eastbayia.org

Ms. Miranda Thorman, miranda.thorman@eastbayia.org

EBIA Proposal

HOTE Technology Adventures: After-School Program (ASP)



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Proposed Program Logistics

- Students (middle-school): Up to 60 students
 - Attendance can be modified by EBIA at designated milestones (Please see “Program Modifications due to Attendance” below)
- Timeline: August 2024 - May 2025
- Total Program Days: 139
- ASP Days of Week/Hours:
 - Tuesday, Thursday, Friday: 3:30pm - 5:45pm
 - Wednesdays (minimum days): 2:00pm - 5:45pm
Transition to ASP start at 2:15pm on those days
- Curriculum:
 - STEAM Curriculum + Activity Stations/Clubs
 - Rotation of Indoor+Outdoor Activity Stations including (a) [Engaging STEAM Topics](#) & (b) Clubs/Sports [as space available]
 - [Sample STEAM Activity Schedule](#)
 - [Sample Clubs, Sports & Outdoor](#)
 - (Optional) Homework Hour: Students missing assignments or needing extra HW time we can facilitate space for them; Needs support from EBIA
 - (Optional): Special Guest Speakers: Careers, Arts, Financial Literacy, etc.
- Proposed [HOTE ASP Program Deliverables](#)
- Miscellaneous
 - Storage for Supplies and Space for Site Coordinator to operate

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Proposed Costs & Options

Line Item	Value
Estimated Cost	\$125,000
Instructional Hours/Week	13
HOTE Instructional Staff	3
Site Coordinator	1
Supplies	FULL
Grant-Writing Support	YES

Program Modifications - Attendance

Increased Attendance

- Requests for **increased student capacity** can be for the following trimester.
 - This request must be made no later than 5 weeks prior to the start of the trimester where increased student count is expected.
- Please See “Modification Rates” table for prorated costs per trimester

Decreased Attendance

- Request for **decreased student capacity** can be applied be made at the following milestones:
 - By November 15, 2024 to decrease count for Trimester 2 of 2025.
 - If Trimester 2 is reduced for 2025, EBIA will be credited:
 - 2 Days of EBIA Intersession Camp Support in 2025
 - Additional Special Guest Speakers/Activities or “Homework Hour” Support (mutually agreed upon by HOTE and EBIA, to be completed in 2024)
 - 6 weeks before the begin of Trimester 3 (2025)
- Please See “Modification Rates” table for prorated costs per trimester

Modification Rates

Total Student Allotment	Prorated Cost Diff Per Trimester
1-20	-\$20K
1-40	-\$10K
DEFAULT (1-60 Students)	+\$0K
61 - 80	+\$13K
81 - 100	+\$25K
101 - 120	+\$36K

Coversheet

Staff Presentation: EBIA Special Education Program Update

Section: III. Academic Excellence
Item: A. Staff Presentation: EBIA Special Education Program Update
Purpose: Discuss
Submitted by:
Related Material: d42 3_20 Board meeting.pdf



Special Education, 504, mental health & counseling

Data overview

- ▶ 93 IEPs, 2 pending
 - ▷ 18.7% school wide
 - ▷ 22% 9-12th
 - ▷ 15% 6-8th
- ▶ 19 AUT
- ▶ 45 SLD
- ▶ 19 OHI
- ▶ 2 NPS placements
- ▶ Staffing
 - ▷ 4 Education Specialists (Special education teachers)
 - ▷ 4.5 Instructional Aides
 - ▷ .5 Counseling intern
 - ▷ 1 Counselor
 - ▷ 1 School Psychologist
 - ▷ Speech and OT contracted



▶ Moving forward

Continue emphasis on compliance

Supporting development of alternate pathway to high school completion

Building out transition programming

Support staff 'clearing' teaching credentials

'Growing our own' counselors, special educators



Coversheet

EBIA Executive Director's Report

Section: III. Academic Excellence
Item: B. EBIA Executive Director's Report
Purpose: Discuss
Submitted by:
Related Material: Executive Director Report 3.20.24.pdf



Executive Director Report

March 20, 2024

1

WASC Mid-Cycle Visit

3.21.24



Significant Changes and Developments since 2020

- Leadership transitions
- Staff and teacher shortages
- Student enrollment decline
- Development and strong implementation of Linked Learning Pathway



Progress on Areas of Improvement

(identified 2020)

- Increased support to improve academic proficiency for all student groups
- Revised PD plan/support for staff
- Expand CTE Pathway
- Simplify SLOs and promote stakeholder ownership and buy-in
- Improve staff knowledge of data systems
- Align WASC Action Plan and LCAP with critical areas of need
- Increase number of teachers with clear credentials and assignments aligned to credentials

WASC Visit Details Thursday, March 21

East Bay Innovation Academy - Board Meeting - Agenda - Wednesday March 20, 2024 at 8:00 PM

8:00 – 9:00 AM	VT meet with Executive Director, Self - Study Coordinator/Leadership Team to review visit goals <ul style="list-style-type: none">- Review significant changes since last visit- Identify progress on identified areas of growth & action plan
9:00-9:30 am	Meet with Parent Committee
9:30 – 10: 00 AM	Meet with Student Committee
10:00 – 10:15 AM	Break
10:15 – 11:30 noon	Virtual classroom visits Lower School
11:30-noon	VT Lunch Break
12:00-12:40	Meet with Faculty Committee
12:50-1:50	Virtual classroom visits upper school
2-2:30 PM	Meet with EBIA Board Members
2:30 – 3:00 PM	VT initial prep time
3:00-3:30	Meet with Leadership Team to share initial observations





Enrollment Update



2024-25 Enrollment Snapshot 3/18

[Response Deadline 3/28]

	6th	7th	8th	9th	10th	11th	12th
Ac/Reg	58		3	14	3	4	0
Offered / Re Enroll	61		4	110	2	6	0
Returning		92	77	16	57	72	53
Tot. 3/18/24	58	92	80	31	60	76	53

1. Personalized postcards to all families went out with specific tour dates (current week)
2. Personalized invitations to Musical, SpringFest and Tours emailed
3. Reconfigured budget with Ad Agency away from facebook and into google ads (more responsible use of budget)





Staffing Updates



Coversheet

Updated Financial Policies and Procedures

Section: IV. Board Policies
Item: A. Updated Financial Policies and Procedures
Purpose: Vote
Submitted by:
Related Material: EBIA Financial Policies and Procedures as of March 2024.pdf



Financial Policies and Procedures

It is the intent of these Financial Policies and Procedures to implement both the letter and spirit of all applicable State and Federal regulations regarding the expenditure of and accounting for public funds. These Policies and Procedures will be in effect as of March 21, 2024 and may need to be modified as the School develops and regulations change. The Board of Directors (“Board”) should approve these financial policies, and revisit them periodically.

A. PURCHASES

1. Authorization of Expenditures: All purchases of goods and services shall be consistent with the Board-approved budget. These purchases shall not require Board-approved/executed contracts, with the exception of expenditures in total annual amounts greater than \$25,001. All other proposed expenditures must be reviewed by the Executive Director or Senior Director of Operations who will review the proposed expenditure to determine whether it is consistent with the Board adopted budget. The Board Chair or Treasurer will approve the check request and purchase order forms (if applicable).
2. Budgeted expenses over \$20,000 can be approved in advance of consent agenda review at monthly Board meetings.
3. All new proposed and unbudgeted expenditures over \$30,000 require Board review and approval.
4. Budgeted expenses for Paylocity, OUSD and EdTec do not require additional oversight during monthly Board meetings.

B. CONTRACTS

1. All professional consulting services shall be provided for under a contract.
2. Contracts for other goods and services exceeding \$25,000 on an annual basis shall be presented to the Board for approval prior to signing. Length of contracts shall be at the discretion of the Board. In general, contracts exceeding \$50,000 shall be let after a bidding process of sufficient duration to ensure competition. However, the Executive Director may make a finding to the Board for sole sourcing a contract exceeding \$10,000; in this case, the Board may approve the contract in arrears at the time of contract execution. (The basis for such a finding may include: time/urgency issues; the absence of competitors; high service/quality from a particular contractor).



3. Bid tabulations shall be presented to the Board along with a recommendation for action. The Board reserves the right to select whichever vendor it deems most prepared to provide the required goods/ services without regard to the low bidder being the automatic selection.

C. Commitments and Purchase Orders

1. Purchase orders under \$25,001 must be approved by the Executive Director or Senior Director of Operations.
2. Purchase orders of \$25,001 or more must be approved by the Board Chair or Board Treasurer
3. Budgeted expenses over \$20,000 can be approved in advance of consent agenda review at monthly Board meetings.
4. All new proposed and unbudgeted expenditures over \$20,000 require Board review and approval.

D. Invoices

1. Invoices under \$25,001 must be approved by an Executive Director or Senior Director of Operations.
2. Invoices for \$25,001 or more must be approved by the Board Chair or Board Treasurer
3. Recurring expenses with prior approval (i.e. rent, insurance, etc) do not require ongoing approval by the Board Chair or Treasurer.

E. Accounts Payable: The school shall abide by EdTec accounts payable policies and procedures set forth separately.

F. Credit and Debit Card Usage: Unless otherwise specified by the Board of Directors and/or school management, the use of school credit and debit cards shall be limited to the Executive Director or Senior Director of Operations and Board Chair. Expenditure limits follow the rules in this document. It is the responsibility of the cardholder to submit supporting documentation (receipts) with payment approval.

G. Other Electronic Payments: Other electronic methods (wire, ACH, transfer between bank accounts, etc.) shall not be permitted for payment of any expenses or reimbursements without the express written consent of the Board Chair or Board Treasurer.

H. Employee Reimbursements: Reimbursements for business expenses must be pre-approved and are at the discretion of the Executive Director or Senior Director of Operations. Under no circumstances shall alcohol be reimbursed. The Executive Director must obtain the approval of the Senior Director of



Operations on reimbursement requests payable to the Executive Director. The Senior Director of Operations must obtain Executive Director's authorization on reimbursement requests payable to the Senior Director of Operations.

I. Petty Cash – Purpose and Usage

1. The purpose of the Petty Cash Checking Account is for payment of incidental expenses when there is insufficient time for processing through the General Checking Account. Examples of proper expenses include, but are not limited to, food/meals for teachers doing curriculum work and emergency plumbing repairs. Petty cash shall not be used for teacher reimbursements, employee expense reimbursements or independent contractor payments.

2. The Executive Director or Senior Director of Operations, Principal, and the Office Manager shall have access to petty cash not to exceed \$100. Such funds shall be used at the discretion of the Executive Director or Senior Director of Operations, subject to Board oversight and consistent with the approved budget and School rules and regulations. Authorized employees must obtain each other's authorization on petty cash checks made payable to their names. Use of petty cash shall require original receipts for all purchases.

J. Personal Use of School Funds: Use of School funds for personal use is prohibited. Violation of this policy shall result in discipline up to and including dismissal or removal, including from the Board.

K. BANKING

1. General Checking Account

a) The Board shall authorize the establishment of commercial bank accounts for the purposes of School operations. Funds will be deposited in non-speculative accounts including federally-insured savings and/or checking accounts and/or invested in non-speculative federally backed instruments and/or standard money market accounts.

b) The General Checking Account shall be the primary account for School needs. Authorized signatories to this account shall be the Executive Director, Senior Director of Operations, Board Chair and Board Treasurer.

c) The General Checking Account shall be reconciled monthly by a school staff member or outsourced accountant that does not have the ability to approve expenses or disperse funds from the account. The monthly Bank Reconciliations shall be reviewed and approved by the



Board or a representative of the Board that does not have access to the account.

2. Petty Cash Checking Account – Account Setup and Maintenance
 - a) The Petty Cash Checking Account shall have a maximum balance of \$1,000. The Account shall be funded from the School's business General Checking Account as necessary. A simple ledger shall be maintained by the Office Manager reconciled monthly by a staff member or accountant that does not have transactional access to the account. The petty cash bank reconciliations shall be reviewed by a representative of the Board. Replenishment of the Petty Cash Checking Account shall occur through the normal accounts payable process (see EdTec accounts payable policies and procedures set forth separately).
 - b) No deposits other than replenishments as stated above shall be made into the Petty Cash Checking Account. All cash and checks shall be deposited into the General Checking Account.
 - c) Check writing requires signatures from the Executive Director or Senior Director of Operations.
 - d) Deposits of Receipts – The School will deposit all funds received as soon as practical upon receipt. The Office Manager will open all mail on a daily basis, immediately sort all checks and forward them to the Senior Director of Operations. The Senior Director of Operations will immediately endorse the checks to the appropriate school account and prepare appropriate deposits as soon as practical, ideally the same day and in no case later than three working days.

L. TRAVEL POLICIES

1. Employee Mileage Reimbursement
 - a) All employees are reimbursed at the standard mileage rate per mile as determined by the Internal Revenue Service for use of their own vehicle for business related travel pre approved by their supervisor. In addition, parking fees and tolls paid are reimbursable if supported by receipts.
 - b) All employees requesting such mileage reimbursement are required to furnish an Expense Report containing the destination of each trip, its purpose and the miles driven,



parking fees and tolls, within one month after the travel date, supported by receipts, if applicable.

M. OTHER PRACTICES

1. Budget Adoption: A budget shall be adopted by the Board no later than June 30 prior to the start of each new fiscal year, or earlier if required by the authorizing entity. During the course of the year, the Board may adopt an amended budget as expenses and revenue projections change.

N. Audit

1. An annual audit by an outside firm shall be performed each year on the close of the prior year's books. The audit shall be performed in advance of the December 15 statutory audit deadline. The audit shall include, but not be limited to, (1) an audit of the accuracy of the School's financial statements, (2) an audit of the School's attendance accounting and revenue claims practices, and (3) an audit of the School's internal controls practices.

2. If the School receives over \$500,000 from federal sources, the audit shall be prepared in accordance with any relevant Office of Management and Budget audit circulars.

3. The audit firm shall be on the State approved list of School auditors.

4. At the conclusion of the audit, EdTec will review the audit with the Board and propose any changes necessary in operating procedures to comply with audit findings.

5. Form 990 Federal Tax Return: The selected audit firm will prepare the Form 990 tax return and send a copy to the school staff responsible for the audit. The school staff will review and send a copy to the Board of Directors for its review and approval before filing. Once approved by the Board, the school will notify the audit firm who will then prepare the final return for filing.

O. Board Meetings: The Board shall review financial statements at periodic Board meetings. The Board shall also review and approve the monthly check registers and bank reconciliations from the General Checking Account and the Petty Cash Account.

P. Conflict of Interest: Any Board member with a financial interest in a matter presented to the Board shall fully disclose such interest prior to Board discussion on the issue and shall recuse themselves from the discussion and voting on the matter. The Board shall develop a separate more comprehensive policy on



conflict of interest, hiring of relatives, and compliance with Government Code 1090 and the Fair Political Practices Act.

Q. Payroll

1. New Employees: Requests for new employees shall be initiated by the Executive Director and be consistent with the approved annual personnel budget. New employees shall complete an Application for Employment and all necessary paperwork for payroll. New employees shall be fingerprinted and TB tested consistent with State law. Fingerprint clearance must be received by the School before any employee may start work.
2. Employees shall accrue sick leave time based on the personnel policy of the School.
3. Timekeeping (for hourly staff)
 - a) The Executive Director and Senior Director of Operations shall develop procedures to ensure accurate and timely preparation of timesheets for hourly employees.
 - b) Authorized timesheets shall be forwarded to EdTec according to EdTec policies and procedures set forth separately. Payroll processing and payment shall take place according to EdTec policies and procedures set forth separately.
4. Independent Contractors: The School shall only engage independent contractors if all of the following practices are followed:
 - a) The expense is within the approved budget or separately approved by the Board;
 - b) The contractor provides proof of adequate insurance and IRS form W-9;
 - c) IRS rules are followed regarding classification of staff as contractors versus employees; and
 - d) The work is done under contract.

R. Capitalization and Depreciation:

1. The School will capitalize and depreciate all assets costing \$5,000 or more. All other assets are charged to expense in the year incurred.
2. Capitalized assets are recorded at cost and depreciated under the straight-line method over their estimated useful lives which can range from:
 - a) Leasehold Improvement – Lease term or 5 years, whichever is shorter
 - b) Equipment – 3 years



c) Furniture – 5 years

3. Repair and maintenance costs, which do not extend the useful lives of the assets, are charged to expense. The cost of assets sold or retired and related amounts of accumulated depreciation are eliminated from the asset accounts, and any resulting gain or loss is included in the earnings in the year.

S. Disposal of Surplus Property and Donations:

1. Surplus property shall mean property that is no longer in use, is damaged beyond repair, or that the School feels will have no future value to the School's program, and that is declared to be surplus property by the Board. If the School wishes to dispose of equipment or other surplus property, the Board shall declare the property surplus and shall direct the staff on the actual means of disposal of the property, such as sale, donation, or destruction and disposal.

2. If the School wishes to sell equipment or other surplus property, the Board shall direct the staff by giving specific guidance regarding the manner in which such property is to be sold.

3. If the School wishes to donate equipment or other surplus property, the Board shall declare the property surplus and authorize the donation. Requirements for potential donee organizations shall include: (1) the donee organization is fully independent of the School, with none of the School's Board members or key personnel involved in the donee organization; and (2) the donee organization shall be a non-profit or governmental entity related to education. In addition, the School shall secure a receipt from the donee organization for the donated property, and shall remove the asset from the School's books and record the donation as required by state and federal audit guidelines.

T. Property Acquired with Federal Grant Funds

1. If the property in question cost \$5,000 or more at the time of acquisition and was acquired with federal grant funds, the School shall notify the federal contract administrator prior to donating or disposing of such property as provided above.