AIMS K-12 College Prep Charter District

Finance Committee Monthly Meeting

Date and Time

Thursday August 13, 2020 at 6:00 PM PDT

Location

Zoom - https://zoom.us/j/99007073783

AIMS does not discriminate on the basis of disability in the admission or access to, or treatment or employment in, its programs or activities. Marisol Magana has been designated to receive requests for disability-related modifications or accommodations in order to enable individuals with disabilities to participate in open and public meetings at AIMS. Please notify Marisol Magana at (510) 220-9985 at least 24 hours in advance of any disability accommodations being needed in order to participate in the meeting. **All comments and questions should be entered into the chat feature of the Zoom meeting.**

Join Zoom Meeting https://us02web.zoom.us/j/87086078199?pwd=UytpNENKazRIOStLRWR0bTVGZ1JaZz09
Meeting ID: 870 8607 8199 Password: 3wrGPs

Agenda

		Purpose	Presenter	Time
I.	**Opening Items**			**6:00 PM**
	Opening Items			
	A. Call the Meeting to Order			

		Purpose	Presenter	Time
B.	Record Attendance and Guests			2 m
C.	Public Comment on Non-Action Items			10 m

Public Comment on Non-Action Items is set aside for members of the Public to address the items on the Committee's agenda prior to each agenda item. The Committee will not respond or take action in response to Public Comment, except that the Committee may ask clarifying questions or direct staff. **Comments are limited to two (2) minutes per person, and a total time allotted for all public comment will not exceed twenty (20) minutes (10 minutes per section).**

D.	Public Comment on Action Items			10 m

Public Comment on Action Items is set aside for members of the Public to address the items on the Committee's agenda prior to each agenda item. The Committee will not respond or take action in response to Public Comment, except that the Committee may ask clarifying questions or direct staff. **Comments are limited to two (2) minutes per person, and a total time allotted for all public comment will not exceed twenty (20) minutes (10 minutes per section).**

II. Non-Action Items

-Committee Scheduling Discussoin

III. Action Items — 6:22 PM

A.	Window Installation for 12th Street	Vote	Tiffany Tung	5 m
B.	LunchMaster Addendum and Contract	Vote	Tiffany Tung	5 m
C.	BACR Addendum and Contract	Vote	Marisol Magana	5 m
D.	Contracts and Personnel Report - HR	Vote	Delicia Moghadam	10 m
E.	Finance Committee Calendar Packet	Vote	Katema Ballentine	10 m
F.	Fiscal Policies Packet	Vote	Katema Ballentine	10 m

		Purpose	Presenter	Time
G.	ESSER Funding: Elementary and Secondary Emergency Relief Packet	Vote	Katema Ballentine	10 m
H.	LLMF Funding Learning Loss Mitigation Funds Packet	Vote	Katema Ballentine	10 m
I.	Resolution Surplus/Obsolete Packet	Vote	Katema Ballentine	5 m
J.	Consolidated Application Packet	Vote	Katema Ballentine	5 m
K.	2019 Taxes Submission	Vote	Katema Ballentine	5 m

IV. Closed Session — 7:42 PM

A. Public Comment on Closed Session Items — FYI — 10 m

Public Comment on Closed Session Items is set aside for members of the Public to address the items in this section prior to closed session. The Committee will not respond or take action in response to Public Comment, except that the Committee may ask clarifying questions or direct staff. **Comments are limited to two (2) minutes per person, and a total time allotted for all public comment will not exceed twenty (20) minutes (10 minutes per section).**

B. Recess to Closed Session — FYI

Closed Session Items:

1. Conference with Real Property Negotiators
   (Gov. Code Section 54956.9)

2. Conference with Legal Counsel - Anticipated Litigation
   (Gov. Code Section 54956.9)

C. Reconvene from Closed Session — Vote — 2 m

Roll Call

D. Report from Closed Session — FYI — 3 m

V. Closing Items — 7:57 PM

		Purpose	Presenter	Time
A.	Items For Next Agenda	FYI		

-
-
-
-

B.	Adjourn Meeting	Vote		
C.	NOTICES	FYI		

The next regular meeting of the Board of Directors is scheduled to be held on August 18, 2020, @ 6:30 pm. AIMS does not discriminate on the basis of disability in the admission or access to, or treatment or employment in, its programs or activities. Marisol Magana has been designated to receive requests for disability-related modifications or accommodations in order to enable individuals with disabilities to participate in open and public meetings at AIMS. Please notify Marisol Magana at (510)220-9985 at least 24 hours in advance of any disability accommodations being needed in order to participate in the meeting.

I, Kellie Minor, hereby certify that I posted this agenda on the AIMS website @ aimsk12.org, on, August 10, 2020, at 5:55 PM.
Certification of Posting

Coversheet

Window Installation for 12th Street

Section:	III. Action Items
Item:	A. Window Installation for 12th Street
Purpose:	Vote
Submitted by:	
Related Material:	Window Installation for 12th Street.pdf

AIMS Board Meeting Item Cover Letter

Item: Window Installation for 12th Street Campus Classrooms and Offices

Presented By: Tiffany Tung - Operations Manager

Staff Recommendation:

Staff recommends the approval of the AMA Glass Quote for the installation of windows at 12th Street campus.

Committee Approval:

Total Associated Cost: $89,850

Included in Budget? No

Over or Under Budget?

Amount Over/Under Budget?

Included in LCAP? No

Which LCAP?

Date: 6/24/2020



COMMERCIAL & RESIDENTIAL

Estimate

3080 Broadway
Oakland CA 94611
Lic#1011233
Bahman Shababi

American Indian Model School
Job Address: 171 12th ST
Oakland Ca 9460

ATTN: Tiffany Tung

We propose to provide the following to install.

1) To remove 34 PCS existing single pane Fix window ¼" glass the storefront system frame the building in First / Second /Third floor Classroom the Building

2) To install 34 PCS Dark Bronze Retro -Fit frame Double pane glass. Each window has three panels One on TOP fix window and Two BOT panel windows Awning Tempered glass with opener included screens and film all the windows .

Some of the wall on Classrooms is in the middle of the big windows. We aren't able to replace it ,not including in Estimate. Each windows for to replace will be $3240.00

We will provide Certificate of liability Insurance and Bond

Material , Labor ,Tax Total : $ 89850.00

(Included Material, Labor,Tax

Quotation is valid for 30 days.

Thank you for giving us the opportunity to bid on your project.if this Quote meets with your approval please sign and return.

Tiffany Tung : _____

Phone (510) 453-7030 Fax: (877) 666-5095 E-mail: amaglassco@gmail.com

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 03/23/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME:	
Abdul Shah 9355 East Stockton Blvd Suite 260 Elk Grove CA 95624	PHONE (A/C, No, Ext): 916-770-4200	FAX (A/C, No): 916-209-9690
	E-MAIL ADDRESS: coastinsuranceagency@gmail.com	

INSURED	INSURER(S) AFFORDING COVERAGE	NAIC #
Bahman Shababi DBA AMA Glass 3080 Broadway, Oakland CA 94611	INSURER A : United States Liability Insurance Company	
	INSURER B :	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
B	GENERAL LIABILITY [X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC			CL174889D	03/08/2020	03/08/2021	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 2,000,000
							PRODUCTS - COMP/OP AGG	$ 2,000,000
							Deductible	$ 500
	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] ALL OWNED AUTOS [ ] SCHEDULED AUTOS [ ] HIRED AUTOS [ ] NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident)	$
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
	[ ] UMBRELLA LIAB [ ] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [ ] RETENTION $						EACH OCCURRENCE	$
							AGGREGATE	$
								$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N [ ] N / A If yes, describe under DESCRIPTION OF OPERATIONS below						WC STATU-TORY LIMITS [ ] OTH-ER	
							E.L. EACH ACCIDENT	$
							E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

Endorsement - (IF APPLICABLE, WILL BE DELIVERED WITH POLICY).
CANCELLATION 10 DAY NOTICE FOR NON PAYMENT, 30 DAYS ALL OTHERS

This certificate supersedes any previously issued certificate.

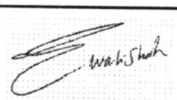
CERTIFICATE HOLDER

Bahman Shababi DBA AMA Glass
PO Box 99343
Emeryville, CA 94662

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



ACORD 25 (2010/05)

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Your Contractors License Bond Verification Card

Contractors License Bond Verification Card

A M A GLASS

LICENSE NUMBER: 1011233
BOND NUMBER: 04-WB082766 EXP: 1/20/2021
SURETY COMPANY: WESCO INSURANCE COMPANY

This card is not proof of current bond status. For current status of bond and license shown, please contact the licensing board.
California Contractor State License Board
www.cslb.ca.gov or 800.321.CSLB

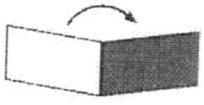
Contractors License Bond Verification Card

Questions?
Please contact your agent.

Always Sierra Ins Brokerage Inc
916-476-3663
2338 Gold River Rd Ste B
Rancho Cordova CA 95670

Instructions:

1. **Print** this page.
2. **Cut** along the dashed line.
3. **Fold** your card in half.
4. **Laminate.**



Additional Cards for Your Convenience

Contractors License Bond Verification Card

A M A GLASS

LICENSE NUMBER: 1011233
BOND NUMBER: 04-WB082766 EXP: 1/20/2021
SURETY COMPANY: WESCO INSURANCE COMPANY

This card is not proof of current bond status. For current status of bond and license shown, please contact the licensing board.
California Contractor State License Board
www.cslb.ca.gov or 800.321.CSLB

Contractors License Bond Verification Card

Questions?
Please contact your agent.

Always Sierra Ins Brokerage Inc
916-476-3663
2338 Gold River Rd Ste B
Rancho Cordova CA 95670

Contractors License Bond Verification Card

A M A GLASS

LICENSE NUMBER: 1011233
BOND NUMBER: 04-WB082766 EXP: 1/20/2021
SURETY COMPANY: WESCO INSURANCE COMPANY

This card is not proof of current bond status. For current status of bond and license shown, please contact the licensing board.
California Contractor State License Board
www.cslb.ca.gov or 800.321.CSLB

Contractors License Bond Verification Card

Questions?
Please contact your agent.

Always Sierra Ins Brokerage Inc
916-476-3663
2338 Gold River Rd Ste B
Rancho Cordova CA 95670

DIFFERENT GROUP GLASS
Berkeley, CA
(510) 560-9636
contact@differentgroups.com
www.differentgroups.com

DIFFERENT GROUP
GLASS

Proposal

DATE: 06/28/2020
CUSTOMER: Tiffany Tung
Aims
Tel: O: (510) 893-8701
C: (510) 912-4045
E-Mail: tiffany.tung@aimsk12.org
WORKSITE ADDRESS: American Indian Model schools
171 12th street, Oakland, CA 94607

QUOTE

WINDOW TYPE	SIZE	THICKNESS	NOTES	UNIT price	QTY	TTL PRICE
Double pane modern Aluminum Awning window Safety tempered	47 X 25	1 inch O/A Glass	The top 25 inches of the existing glass will be transformed into an awning window to allow perfect airflow into the room. The new window will open towards the outside and will include a window screen.	1475	34	50150.00
Replacement glass with bronze film Safety tempered	47 X 50	¼	The lower ~50 inches of the existing glass will be replaced by a one-piece of ¼ thick Safety tempered glass with sun shield bronze film to match the existing panels.	1250	34	42500.00
Bronze Aluminum separation bar	47	/	A bronze aluminum separation bar will be placed to separate the new awning window from the new tempered pane of glass and make all future repairs easy and accessible.	175	34	5950.00
				TOTAL	/	**$98600.00**

ALL PRICES INCLUDE LABOR AND MATERIAL.

Please let us know if you'd like us to make any adjustments.

DIFFERENT GROUP GLASS
Berkeley, CA
(510) 560-9636
contact@differentgroups.com
www.differentgroups.com

ESTIMATED COMPLETION DATE: July 30th, 2020

ON-SITE WORK ESTIMATED DURATION: 9 days

ESTIMATED SIZE OF THE TEAM THAT WILL OCCUPY THE WORKSITE DURING WORK HOURS FOR THE DURATION ABOVE: 7 technicians and 1 supervisor.

Please let us know if you'd like us to make any adjustments.

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
06/30/20 10:13AM

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

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PRODUCER	CONTACT NAME: Customer Service Department	
Salmen Insurance Services, Inc. Phil Salvagio 3256 Grey Hawk Court Carlsbad, CA 92010	PHONE (A/C, No, Ext): (866) 872-5636	FAX (A/C, No): (866) 472-5636
	E-MAIL ADDRESS: certificates@salmeninsurance.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Preferred Contractors Insurance Company, RRG	12497
INSURED Different Group 3302 California Street, Suite E, Berkeley, CA 94703	INSURER B :	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

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INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY [ ] PRO-JECT [ ] LOC OTHER:			PCA5013-PC362661	06/30/2020	06/30/2021	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG $	$1,000,000 $50,000 $5,000
	AUTOMOBILE LIABILITY ANY AUTO ALL OWNED AUTOS SCHEDULED AUTOS HIRED AUTOS NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) $	$ $ $ $ $
	UMBRELLA LIAB [ ] OCCUR EXCESS LIAB [ ] CLAIMS-MADE DED [ ] RETENTION $						EACH OCCURRENCE AGGREGATE $	 $
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N [ ] (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A					[ ] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ $ $

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Verification of Coverage

Subject to all policy terms, exclusions and conditions

CERTIFICATE HOLDER

Verification of Coverage

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Phillip Salvagio

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Coversheet

LunchMaster Addendum and Contract

Section:	III. Action Items
Item:	B. LunchMaster Addendum and Contract
Purpose:	Vote
Submitted by:	
Related Material:	LunchMaster - Addendum and Contract.pdf

AIMS Board Meeting Item Cover Letter

Item: LunchMaster Contract and Addendum for 2020-2021 School Year

Presented By: Tiffany Tung - Operations Manager

Staff Recommendation:

Staff recommends the approval of LunchMaster Contract and Addendum for 2020-2021 School Year - to provide lunch for our students for all three schools.

Committee Approval:

Total Associated Cost:

Included in Budget? Yes

Over or Under Budget?

Amount Over/Under Budget?

Included in LCAP? Yes

Which LCAP?

2019-2020 and previous years.

ADDENDUM TO AGREEMENT TO PROVIDE FOOD SERVICE

Between THE LUNCHMASTER and AMERICAN INDIAN MODEL SCHOOL

This addendum made on July 1, 2020 between The Lunch Master, and American Indian Model Schools is created for the purpose of providing meals under the National School Lunch Program (NSLP) and the School Breakfast Program (SBP).

1. Addendum Purpose

This addendum contains the renewal rates and fees for the delivery of vended meals under the National School Lunch and School Breakfast Program for the period beginning July 1, 2020 and ending on June 30, 2021. The terms and conditions of the original Base Year service agreement are applicable to this contract renewal.

2. Service Agreement Period

Base Year:	July 1, 2018 – June 30, 2019
1st Renewal Year:	July 1, 2019 – June 30, 2020
2nd Renewal Year:	July 1, 2020 – June 30, 2021

3. Pricing

Vendor will charge School the following prices starting July 1, 2020.

MEAL	RATE SY19/20	RATE SY20/21
Breakfast – NSLP	$ 1.95	$ 1.95
K-8 Lunch – NSLP	$ 2.95	$ 2.95
9-12 Lunch – NSLP	$ 2.95	$ 3.0385
Snack – NSLP	$ 0.82	$ 0.82

4. Additional Pricing Disclosures

a) Meals for Staff Members: $ same pricing as above

b) Soymilk per meal: (non-medically required): priced on request

School and Vendor hereby mutually exercise the option to renew the service agreement from Base Year 2018-19.

Name & Title of Sponsor Representative	**Telephone Number**
Mailing Address	
Signature	**Date**
Name & Title of Vendor Representative	**Telephone Number**
Mailing Address	
Signature	**Date**

SCHOOL LUNCH SERVICE CONTRACT
(STANDARD)

This agreement is made on August 8th, 2019 between **NOB HILL CATERING, INC.**, a California corporation DBA **The LunchMaster**, with its principal place of business at **601 Taylor Way, San Carlos, California 94070** (hereinafter "Nob Hill") and and **American Indian Model Schools (AIMS)**, located at **171 12th Street, Oakland CA 94607** (hereinafter "Client").

RECITALS

Nob Hill is in the business of providing school lunch services to students and their families. Client is desirous of engaging the services of Nob Hill to provide a school lunch program for the benefit of Client on the terms and conditions set forth herein.

Therefore, in consideration of the mutual promises set forth below, the parties agree as follows:

AGREEMENT

1. **Term**. The term of this Agreement shall commence on **August 26th 2019**, and shall continue in full force and effect for until **June 2020** unless otherwise terminated pursuant to the termination provisions of this Agreement. Notice of intent to terminate shall be given by a party desiring to terminate this contract a minimum of sixty days (without cause) or thirty days (with cause) prior to the initial termination date or the termination date of any renewed term of this contract. Notice of intent to terminate shall be given in the manner set forth in Paragraph 15 below. Any such automatic renewal shall be subject to adjustments in pricing as agreed upon by the parties. The Pricing Grid, Exhibit B hereto, shall be modified and attached hereto as a modification of this contract from time to time.

2. **Services Provided**. Nob Hill agrees to institute a school lunch program at the facility operated by Client and in connection therewith agrees to provide the following services:

A. Prepare and deliver to students and their parents a nutritious and diversified school lunch menu.

B. Perform such other tasks as may be reasonable and necessary as agreed upon in connection with the institution and performance of a school lunch program during the current school year. Service for summer requires a separate contract.

Initials:

3. **Delivery, Charges and Billing**.

A. The basic price per meal served shall be established pursuant to the Pricing Grid attached hereto and marked as Exhibit B. The prices set forth on the Pricing Grid shall be valid and shall remain in force without change for the entire term of this Agreement as set forth in Paragraph 1 above. Any deviation from the Price Grid set forth on Exhibit A hereto shall be agreed upon in writing signed by both parties. Price increase for future years shall not exceed Consumer Price Index (CPI) for that given year.

B. All meal service ordered by Client for free of charge or reduced charge meals shall be billed monthly unless otherwise agreed upon by the parties. All invoices received by Client from Nob Hill shall be due and payable within 30 days of receipt of the invoice. Client must notify Nob Hill within 72 hours of receipt of any discrepancy in the invoice. If all sums due is not received by Nob Hill within 30 days of the invoice date the parties agree that a service charge calculated from the date of billing at the rate of (5%) per month shall be paid on all unpaid sums in addition to the amount originally invoiced. Client agrees to pay said service charge upon presentation. This paragraph shall apply to all sums owed by Client to Nob Hill, whether for free of charge or reduced charged meals or for any other product or service provided by Nob Hill to Client.

C. The Parties shall agree upon the specifics regarding the meals to be served. Attached hereto and marked as Exhibit A is a completed Meal Service Detail form. The Meal Service Detail set forth therein shall be effective during the term of this contract unless replaced upon agreement of the parties. Any deviation from the Meal Service Detail set forth on Exhibit A shall be set forth in a written agreement signed by both parties.

D. The prices set forth on Exhibit B shall include those items as agreed upon and set forth on Exhibit B. Only those specifically described items shall be offered at the price set forth. Any additional items requested shall be subject to separate charges and billing.

E. Client shall advise the Nob Hill account representatives identified as, Michael Giouzelis of any change in Client's scheduling which may impact meal delivery, including but not limited to dates of service, time of delivery and the like, a minimum of 14 calendar days in advance of any such scheduling change. If Client is not aware of scheduling changes within sufficient time to give the notice required in this paragraph, Client shall give notice of the change immediately, upon said information becoming available to Client, no later than 4 p.m. on the date that the client becomes aware of the change. Nob Hill shall use its best efforts to accommodate client with respect to schedule changes. If notice of a schedule change is given in an untimely manner, and Nob Hill is unable to cancel, Client shall pay all fees associated with any such order. Notice shall be given by email and pursuant to the provisions of Paragraph 15 below.

Initials: 

F. Each meal delivery shall be accompanied by an assortment of milk items in such a manner that there shall be one beverage available for everyone for whom a meal is provided. However, the beverage items shall be in the form of an assortment (1% and Fat-Free) of the items available on each delivery date. Therefore, there can be no guarantee that everyone will receive his or her preferred beverage item on any delivery date. With respect to free of charge or reduced charge meals, it is understood that due to applicable regulations milk shall be supplied as the sole available beverage.

G. Nob Hill shall provide appropriate utensils and condiments for use with menu items as is appropriate. A maximum of two condiment packages per meal item ordered shall be provided. Client agrees to assist Nob Hill to ensure that only individuals ordering meals shall use utensils and condiments provided on each delivery date.

H. If there shall be food items remaining on site after all meals ordered are served, said food items shall be returned to Nob Hill and shall be re-inventoried or disposed of as is appropriate. It shall be the responsibility of Client to advise school personnel and volunteers that "extras" are available for consumption only upon payment therefore.

I. If Client or any school associated with Client shall fail to confirm the quantity of items presented for distribution, Nob Hill shall not be responsible for shortages, it being the understanding of the parties that the final responsibility for check in and confirmation of quantity of items delivered lies with client or schools associated with client. Client shall report any shortages immediately to The LunchMaster corporate office prior to delivery driver leaving the delivery location so that missing items can be delivered before meal service. If missing component was not delivered before meal service, American Indian Model School (AIMS) will only be invoiced for all complete meals served to students not incomplete meals.

J. Client agrees that all Nob Hill owned equipment necessary to provide the school lunch service shall be stored at a reasonably safe location on the school premises. Client shall undertake reasonable precautions to ensure that Nob Hill owned equipment shall be safe from theft, damage or other loss. Client staff and volunteers shall undertake reasonable steps to protect the Nob Hill owned equipment used in drop off deliveries, including placing switches in the "off" position upon termination of usage. Any damage to Nob Hill equipment occasioned by lack of reasonable care in the use of said equipment shall be reimbursed to Nob Hill by Client on presentation of documentation reasonably establishing the cost of repair.

K. Nob Hill recognizes that school lunch programs at schools operate in different and unique ways. If Client is operating a school lunch program staffed by volunteers at which Nob Hill provides only a "drop off" service, Nob Hill shall provide Client with training materials appropriate for use by volunteers with respect to appropriate and healthy food distribution methods. ~~If Client has elected to contract for Nob Hill to provide a server in connection with the food distribution service as set forth~~

Initials: 

~~in the Meal Service Detail (Exhibit A), it is understood that the assistance of volunteers with respect to meal distribution shall not be necessary. If Nob Hill undertakes the task of meal distribution pursuant to the terms of the contract with Client, Nob Hill shall be solely responsible for the distribution of meals to those for whom a meal has been delivered.~~

4. **Party Representatives**.

A. Client shall designate a site contact person who shall be the primary point of contact between Nob Hill and Client with respect to all issues related to this contract. The initial site contact person designated by Client is **Tiffany Tung**, whose job title is **Data, Accountability and Operations Manager**. The contact information for the initial site contact person is: tiffany.tung@aimsschools.org. Client may change the identity of the contact person pursuant to notice given as set forth in Paragraph 15 below.

B. Nob Hill shall designate account representatives responsible for administration of the school account. The initial Nob Hill account representatives shall be **Michael Giouzelis** and/or **The LunchMaster Office Staff**. The contact information for the School Representatives is: mike@nobhillcatering.com and/or lmadmin@thelunchmaster.com. Nob Hill may change the identity of the contact person pursuant to notice given as set forth in Paragraph 15 below.

C. To facilitate operation of the lunch service program and prompt and satisfactory resolution of problems, all issues of concern regarding the subject matter of this contract, including but not limited to the meal service provided, shall be reported by the Client primary contact person to the Nob Hill account representatives as soon as is reasonably practical under the circumstances to facilitate prompt and satisfactory resolution of issues that may arise. The primary method of communication shall be email. If telephone contact is made, email contact shall follow. All issues shall be resolved, to the extent reasonably possible, using email.

5. **Termination by Client or Nob Hill**.

A. If Client desires to terminate this Agreement for the convenience of client, Client shall give a minimum of sixty days' notice (without cause) and thirty days' notice (with cause) of termination. Notice shall be given in the manner described in Paragraph 15 below.

B. If this contract is terminated by Client pursuant to the provisions of Paragraph 6.A above, Client agrees that timely notification to parents or other users of the service shall be given. Any such notification shall notify those individuals required to be notified of the termination of the service and the effective date of termination, along with such other information regarding any new service as shall be required. Any such notification shall refrain from discussing motivational reasons for termination of the

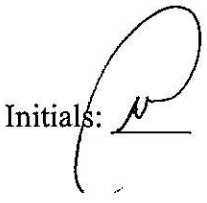
Initials

service and shall advise the parents or other users that service by Nob Hill will continue through the date of termination unless the parties have agreed, in writing, to the contrary. In the event of termination, the parties shall cooperate, to the extent reasonably possible, with respect to transition to such other provider as may be selected by Client.

C. For the period between the receipt of notification of termination pursuant to Paragraph 6.A above, and the termination date, Client agrees that orders placed with Nob Hill shall continue for the duration of this contract. A minimum number of meals for delivery on each delivery date shall be established as set forth in this paragraph. The minimum number of meals shall be calculated by a determination of the average number of meals delivered by Nob Hill to Client on each delivery date for the sixty days preceding notice of termination. Upon calculation of said average number of meals delivered, the minimum number of meals to be delivered after notice of termination and before the date of termination shall be 90% of said average number of meals delivered. If meals ordered for delivery to Client shall fall below the minimum established pursuant to this paragraph for three dates, Nob Hill may, at its option, terminate service to Client on ten days' notice of termination given pursuant to Paragraph 15 below or Nob Hill may elect to continue service until the termination date.

D. If client has not otherwise terminated this agreement pursuant to Paragraph 6. A. above, Nob Hill reserves the right to terminate this agreement for its convenience. Good cause shall not be required for termination under this paragraph. If service is terminated pursuant to the terms of this paragraph, Nob Hill shall give a minimum of thirty (30) days written notice to termination in the manner described in Paragraph 15 below. Any such notice shall specify the last date of service under the terms of this contract.

E. If Nob Hill has not received payment of any charges invoiced pursuant to paragraph 3. B. within 30 days of the date of the original invoice, including payment of any applicable service charge, Nob Hill reserves the right, at its option, to terminate service under this contract. Nob Hill shall give a minimum of 10 days of notice of its election to terminate service under this paragraph. Notice shall be given pursuant to Paragraph 15 below. Any such notice shall specify the last date of service under the terms of this contract.

Initials: 

6. **Food Quality Standards**.

A. In performing the services required under this agreement, Nob Hill shall comply with all applicable federal, state, county and city statutes, ordinances and regulations. In addition, Nob Hill shall comply with all applicable health, safety and food handling codes and regulations.

B. Client and Nob Hill agree that stockpiling or storage of food made available for service on any given day is inappropriate. All food should be consumed on the date of delivery (except for breakfast items which are delivered on the day prior to the date of consumption) or returned to Nob Hill for restocking, storage or disposal. Client agrees not to serve any student with an item of food not provided on the date of delivery and Client agrees that Nob Hill shall not be liable for any complaints, injuries or damages arising out of serving of stockpiled or previously delivered food items.

C. Attached hereto and marked as Exhibit A is a list of all items which shall be provided with each meal. Exhibit A includes a list of items which shall be included with standard meals and a list of items provided with each free or reduced-price meal.

7. **Field Trip Requirements.**

A. Each customer, whether the customer be an individual student or client, shall be responsible for cancelling meal orders resulting from absence of students from the school location due to field trips. Notification for field trip lunches shall be given no later than seven business days via email. Client is responsible for notifying and clarifying Nob Hill of any adjustments from regular meals ordered that day. Any cancellation is to occur no less than three business days in advance.

8. **Client Responsibilities.**

A. In consideration of the services provided by Nob Hill, Client agrees to retain Nob Hill as its exclusive meal service provider during each service date agreed to herein. This covenant shall not require Client to use the services of Nob Hill with respect to special events scheduled from time to time by Client and shall be effective only with respect to meal services for the days upon which Nob Hill is contracted to provide meal service. School holidays and teacher conference days are excluded from this exclusivity covenant.

B. Client shall distribute all communications regarding services from Nob Hill in accordance with Client's standard process of distributing communications to the families of students.

Initials: _____

C. Client acknowledges and agrees that all trademarks, copyrights, patents and other intellectual property owned by Nob Hill and its subsidiaries or affiliated companies, inclusive of the name and representative logos, may not be used without the written consent of Nob Hill for any purpose, including school printed publications, signage, online content or in any other manner.

Nob Hill Catering, Inc. Agrees to:

1. Ensure each meal provided to the agency under this agreement meets minimum requirements as to the nutritional content as specified by NSLP Meal Pattern, which is excerpted from regulations 7 CFR Part 210.10 and 220.8 or an approved National School Lunch Program option.

2. Maintain full and accurate records that document: (1) the menus were provided to the agency during the term of this agreement, (2) a listing of all components of each meal, and (3) an itemization of the quantities of each component used to prepare said meal. The vendor agrees to provide meal preparation documentation by using field factors for each food item as listed in the United States Department of Agriculture Food Buying Guide when calculating and recording the quantity of food prepared for each meal.

3. Maintain cost records such as invoices, receipts, and/or other documentation that exhibit the purchase of otherwise availability to the vendor of the meal components and quantities itemized in the meal preparation records.

4. Maintain daily, an accurate count of the number of meals, by meal type, prepared for and delivered to the agency. Meal count documentation must include the number of meals requested by the agency.

5. Retain all required records for a period of three (3) years after the end of the fiscal year to which they pertain (or for 3 years after the end of the audit). Upon request, make all accounts and records pertaining to the agreement available to the certified public accountant hired by the agency, representatives of the California Department of Education, USDA, and the office of the Inspector General (OIG) for audits or administrative reviews at a reasonable time and place.

6. The vendor shall surrender to the SFA upon termination of the agreement all records pertaining to the operation of the food service, to include all production records, product invoices, claim documentation, financial reports, and procurement documentation. The records shall be in appropriate order and complete.

Initials

7. Nob Hill Catering, Inc. will indemnify, defend, and hold harmless **AIMS, American Indian Model Schools** and its directors, officers and employees from and against any material liabilities, losses, expenses (including reasonable attorney's fees), cost and damages (collectively "Damages") arising out of or relating to breach of any material representation, warranty or covenant of Nob Hill Catering, Inc. under this Agreement. The indemnification obligations of Nob Hill Catering, Inc. shall not apply to the extent that the applicable damages are directly caused by **American Indian Model Schools** or any of its agents, contractors or employees.

8. Nob Hill Catering, Inc. will keep and maintain Commercial general liability insurance, including extended coverage for product in an amount no less than one million dollars (1,000,000.00) for each occurrence for any liability resulting from incidents of improper product preparation, contamination or transport or breach of any representation, warranty or covenant of Nob Hill Catering, Inc. under this agreement. Nob Hill Catering, Inc. will provide **American Indian Model Schools** with a certificate evidencing insurance in the amount required above naming **American Indian Model Schools** as an additional Insured and specifying that the coverage will not be canceled or modified without 30 days of prior written notice to **American Indian Model Schools.**

9. If Delivery / Production records are not delivered upon delivery, Nob Hill must be notified by phone and email upon school noticing that paperwork is missing. Nob Hill will deliver paperwork before lunch service. If Nob Hill fails to deliver Delivery / Production paperwork for that day service, Nob Hill will issue credit ONLY.

Certifications:

If this agreement is more than $100,000.00, the agency and the vendor shall comply with all applicable standards, orders, or regulations issued:

a) Section 306 of the Clean Air Act (42 USC 185h), Section 508 of the Clean Water Act (33 USC 1368), Executive Order 11738 and Environmental Protection Agency regulations.

b) Certification regarding Lobbying Pursuant to 31 USC 1352 (appendix A: 7 CFR Part 3018)

c) Disclosure of Lobbying activities pursuant to 31 USC 1352 (appendix A: 7 CFR Part 3018)

Nob Hill certifies that they are in compliance with:

a) Energy Policy and Conservation Act (OMB Circular A-102, Attachments o, paragraph 14.j)

b) Provisions of the Contract Work Hours and Safety Standards Act involving food service workers whose duties are manual and physical in nature (OMB Circular No. A-102, Attachment O, paragraph 14.f)

Initials: 

c) Executive Order 11246, entitled "Equal Employment Opportunity", as amended by Executive Order 11375 and Department of Labor Relations.

10. **Force Majeure**. Neither party shall be liable for any delay or failure in its performance under this contract caused by events beyond the control of the parties, including but not limited to terrorism, war, riots, labor strikes, interruption of utility services, fires, floods, earthquakes and other natural disasters.

11. **Entire Agreement**. This contract contains all the covenants between the parties with respect to the subject of this contract, and each party acknowledges that no representations, inducements, promises or agreements have been made by or on behalf of any party except the covenants and agreements embodied in this contract. Any agreement, statement or promise not contained in this contract shall not be valid or binding between the parties with respect to the subject of this contract, except for a subsequent written modification signed by the party to be charged.

12. **Amendment**. This contract may be amended or modified at any time with respect to any provisions by a written instrument executed by Nob Hill and Client.

13. **Non-Assignment**. Neither party may assign or transfer this agreement, in whole or in part, without the prior written consent of the other party.

14. **Attorney Fees**. If any legal action is brought to enforce or interpret the provisions of this contract, the prevailing party shall be entitled to recover reasonable attorney's fees from the other party. These fees, which may be set by the court in the same action or in a separate action brought for that purpose, are in addition to any other relief to which the prevailing party may be entitled.

15. **Dispute Resolution.**

A. Mediation. The parties hereby agree that any dispute between the parties hereto arising out of or related to the subject matter of this Agreement or services to be provided pursuant to this Agreement shall be subject to non-binding mediation prior to implementation of any other dispute resolution process. The mediator shall be a retired judge or practicing attorney to be agreed upon by the parties. Mediation shall be held in San Mateo County, California. The cost mediation shall be borne by the parties equally. The parties agree that all individuals or entities necessary for resolution of any such dispute shall participate in the mediation process, including but not limited to party principals, insurers, consultants, agents, contractors and subcontractors as is necessary. If the dispute is not resolved by mediation, each party shall thereafter be free to commence litigation or other dispute resolution process at the party's discretion. If a court of competent jurisdiction shall determine that any party hereto shall have failed to adequately and meaningfully participate in the mediation process prior to commencement of litigation or other dispute resolution, said finder of fact shall be empowered to deny

Initials:

attorney's fee to that party that the non-participating party would otherwise have been entitled to an award of attorney's fees.

B. The parties hereby irrevocably and unconditionally agree that all disputes arising out of or related to the subject matter of this Agreement or related to the services to be provided pursuant to this Agreement shall be resolved pursuant to binding arbitration proceedings. Arbitration proceedings shall be conducted by a single neutral arbitrator to be agreed upon by the parties. If the parties are unable to agree upon the identity of a single neutral arbitrator within thirty days of a demand for arbitration by any party hereto, said arbitrator shall be appointed by the presiding judge of the San Mateo County, California Superior Court or his designee. Arbitration proceedings shall be conducted pursuant to the provisions of the California Arbitration Act, Code of Civil Procedure Section 1280 and following. Discover shall be allowed as described in the California Arbitration Act. The award of an arbitrator shall be final and binding and subject only to such collateral attack as shall be allowed pursuant to the terms of the California Arbitration Act. The award of an arbitrator may be entered as a judgment in any court of competent jurisdiction.

C. Exclusive jurisdiction and venue with respect to all dispute resolution matters arising out of or related to this contract or related to the services to be provided pursuant to the terms of this Agreement shall lie in the courts of the State of California in and for the County of San Mateo. The parties agree that the courts in and for the County of San Mateo are convenient to the parties. Arbitration proceedings commenced pursuant to this Agreement shall be held in San Mateo County, California.

D. This contract shall be governed by and construed in accordance with the laws of California.

16. **Notices**. Any notice required or permitted to be given under this contract shall be written, and may be given by personal delivery or by registered or certified mail, first class postage prepaid, return receipt requested. Notice shall be deemed given upon actual receipt in the case of personal deliver or upon delivery to the United States Post Office for mailing. Mailed notices shall be addressed as follows. Each party may change address by written notice in accordance with this paragraph.

Initials: 

Nob Hill Catering Inc.

601 Taylor Way
San Carlos, CA 94070
lunchmaster@nobhillcatering.com

American Indian Model Schools:

171 12th Street
Oakland, CA 94607
tiffany.tung@aimschools.org

Dated: 8/8/19

NOB HILL CATERING, INC.

Mike Giouzelis
By: Michael Giouzelis

Dated: August 8, 2019

AMERICAN INDIAN MODEL SCHOOLS

Print Name: Maya Woods-Cadiz

Previously Approved by Board on Finance on Approved Vendors list

Initials:

EXHIBIT A
MEAL SERVICE DETAIL

1. Ingredients that may not be used (within reasonable capability of Nob Hill):

   _____
   _____

2. Beverage service (Unless otherwise noted, beverage service shall be an assortment of 1% milk, non-fat white and non-fat chocolate milk & Water):

   _____
   _____
   _____

3. Service shall be provided Monday through Friday unless noted below:

   _____

4. The time upon which the first meal service shall begin and the time at which meal service shall be completed:

   _____

5. Field trip:

   See Paragraph 8.

6. Cancellation and refund policy:

   Cancellation policy is detailed in Paragraph 11 of the attached Addendum.

Initials: _____

EXHIBIT B
PRICING GRID
Daily Cost Breakdown

LINE ITEM	RATE
Breakfast	$1.95
Lunch	$2.95
Snack	$0.82

Initials:

ADDENDUM TO SCHOOL LUNCH SERVICE CONTRACT (NATIONAL SCHOOL LUNCH PROGRAM)

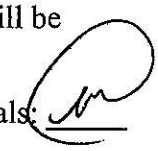
This Agreement shall supplement the School Lunch Service Contract Agreement dated August 8th, 2019 between **NOB HILL CATERING, INC.,** a California corporation DBA **The LunchMaster** (hereinafter "Nob Hill") and **American Indian Model Schools (AIMS),** located at **171 12th Street, Oakland CA 94607.** (hereinafter "Client"). The purpose of this Addendum is to provide additional detail to the agreement between the parties to comply with the requirements of the National School Lunch Program. This Addendum shall be effective on the date of the underlying vending agreement and shall terminate upon termination of the underlying Agreement.

1. In addition to the term of the Agreement as set forth in Paragraph 1 of the underlying Agreement, the parties understand that despite the duration of the contract as set forth in Paragraph 1, pursuant to the requirements of the National School Lunch Program, pricing as set forth on Exhibit B (Pricing Grid) must be reviewed and agreed upon annually in a manner consistent with the requirements of the National School Lunch Program. A new Pricing Grid shall be agreed upon and attached to the underlying Agreement annually.

2. In addition to the matters set forth in Paragraph 2 of the underlying agreement, the following shall apply:

a. Nob Hill shall prepare and institute a program in compliance with the School Nutrition Programs, Child and Adult Care Food Program, and the Summer Food Service Program, including after school snack and supper programs. Upon request, Nob Hill shall undertake such steps as shall be necessary to provide a Seamless Summer Program pursuant to the provisions of the National School Lunch Program. To the extent reasonably possible, Nob Hill meals meet the National School Lunch and School Breakfast Program requirements using offer versus serve and utilizing the HHFKA food based menu planning type, and the requirements of the Child and Adult Care Food Program, After School Snack and Supper Program. Although Nob Hill attempts to ensure compliance with all program requirements, Nob Hill cannot be responsible for the failure of third party vendors or others to inform Nob Hill of changes to products which may not comply with government program requirements.

b. Individuals responsible for ordering meals shall be required to estimate the number of students desiring milk service and each of the fruit and vegetable choices upon entering orders. It is understood that milk orders shall be used solely for service with meals as ordered. The responsible parties shall not over order for purposes of "stockpiling" or storing milk products for alternate uses. Nob Hill reserves the right to charge separately, cancel service or take such other steps as shall be necessary if "stockpiling" shall occur. It is understood that milk and milk products shall be stored and refrigerated properly upon delivery. Milk for breakfast service and field trips will be

Initials: 

delivered the day prior to service. Milk for lunch, supper, and snack will be delivered for same day consumption.

3. Lactaid and/or soymilk products as dairy substitute shall be provided upon the program participant providing written evidence signed by a licensed physician stating that the program participant is required to use those products. Such physicians order shall be set forth on the California Department of Education Medical Statement to Request Special Meals and/or Accommodations form. Said form may be obtained by program participants from the California Department of Education. Lactaid shall be provided at the same price as is milk. Soymilk is subject to additional charge to be agreed upon.

4. Vegan/gluten free meals shall be provided upon the program participant providing written evidence signed by a licensed physician stating that the program participant is required to receive vegan/gluten free meals. Such physicians order shall be set forth on the California Department of Education Medical Statement to Request Special Meals and/or Accommodations form. Said form may be obtained by program participants from the California Department of Education. If a student desires to receive vegan/gluten free meals without written evidence from a licensed physician that the participant requires such meals, vegan/gluten free meals will be provided at an additional charge to be agreed upon.

5. All orders shall be completed and received by 5:00 p.m. on the Tuesday prior to the week during which the order is to be delivered. Nob Hill reserves the right to decline any orders received after that deadline. Any orders received and accepted by Nob Hill after the deadline set forth in this paragraph shall be subject to a late fee in the sum of $50.00 per order (regardless of the number of meals ordered). Upon delivery of meals, Nob Hill shall provide such documentation as is necessary to comply with the requirements of the National School Lunch Program.

6. The parties understand that milk and other dairy products are volatile and subject to spoilage if not refrigerated or otherwise cared for properly. If dairy products shall, in the opinion of Client, not be consumable due to spoilage, upon providing evidence of such spoilage to Nob Hill, Client shall be credited for those specific items which are spoiled. Entire shipments shall not be credited, only those specific items which were spoiled. Any items as to which a claim of spoilage is being made shall be returned by Client to Nob Hill for inspection if reasonably possible. If return is not possible, Client shall undertake such steps as shall be reasonably available to document spoilage, including but not limited to photographs of all items alleged to be spoiled. All items as to which there is a claim of spoilage, which are not returned to Nob Hill or as to which evidence of spoilage is not provided, shall not be subject to credit.

7. If Client desires, for any reason, to partially cancel service under the terms of this contract and addendum thereto, Client shall give ten (10) days written notice of its partial cancellation of service. For purposes of example only, if Client has contracted for breakfast, lunch and snack service and desires to cancel one of the three services

Initials:

contracted for, the provisions of this paragraph requiring a ten (10) day notice of cancellation shall apply. If, however, Client desires to cancel all services provided pursuant to the underlying contract and this addendum, the standard cancellation procedures set forth in the underlying contract shall apply.

8. All requirements of the School Lunch Service Contract set forth in Paragraph 8 regarding field trips shall be applicable to the National School Lunch Program service. All orders must be completed and received by 5:00 p.m. on the Tuesday prior to the week during which the order is to be delivered. In the event of timely notification, bag lunches shall be delivered on the day prior to the field trip. Client must be able to refrigerate all items requiring refrigeration overnight for use the next day. Nob Hill shall not be required to deliver bag lunches for use by program participants on field trips other than at the time of regular delivery or the day preceding pursuant to the terms of this paragraph.

9. With respect to the School Nutrition Programs, cancellation and refund timing shall be as set forth below. To cancel service or change service, the following grid shall apply:

	Monday	**Tuesday**	**Wednesday**	**Thursday**	**Friday**
To make a change or cancel for:	Previous TH by 4 PM	Previous Fri by 4 PM	Monday 4 PM/same week	Tuesday 4 PM/same week	Wed 4 PM/same week

10. This paragraph is intended to supplement Paragraph 2 of the School Lunch Service Contract. Client agrees that a staff member shall be available at the time of delivery to count all items delivered and check the items for spoilage. The Nob Hill driver shall remain onsite in order for the Client to complete the count for a period of no more than 10 minutes following the arrival of the driver. The driver shall have available appropriate receipts or other documentation for the school representative to sign regarding the sufficiency of the delivery. Any delivery shortage discovered following the departure of the driver shall not be credited.

11. With respect to Paragraph 3 of the School Lunch Service Contract, it is understood that billing for free and reduced-price meals shall be on a weekly basis consistent with Paragraph 3.B of the underlying Agreement. Payment shall be consistent with said Paragraph 3.B.

12. Client is hereby granted an option to extend the School Lunch Service Contract to which this Addendum is attached for three (3) additional periods of one (1) year, the renewal to commence upon the anniversary date of the commencement of this Contract and each anniversary date thereafter for a maximum of three (3) years. In order to renew this option, Client shall notify Nob Hill of its election to renew pursuant to the procedures set forth in Paragraph 15 of the School Lunch Service Contract. Upon notification of Client electing to renew, the contract shall be renewed upon all terms and conditions, subject only to adjustment of pricing as set forth on Exhibit B to the School

Initials: _____

Lunch Service Contract. Client shall exercise its option to renew prior to termination of the previous contract term. Nob Hill shall notify Client of any modification of pricing terms within thirty (30) days of receipt of notification of exercise of the option to renew. Upon notification of pricing adjustments, Client shall have a period of fifteen (15) days within which to either accept the adjustments or terminate this contract and any extension thereof in its entirety. Except as specifically provided herein, all terms and conditions of the School Lunch Service Contract entered between the parties shall remain in effect, unmodified.

Dated: 8/8/19

NOB HILL CATERING, INC.

Mike Giouzelis
By: Michael Giouzelis

Dated: August 8, 2019

AMERICAN INDIAN MODEL SCHOOLS

Print Name: Maya Woods-Cadiz

Initials: ____

Coversheet

BACR Addendum and Contract

Section: III. Action Items
Item: C. BACR Addendum and Contract
Purpose: Vote
Submitted by:
Related Material: BACR AIMS Contract.pdf

AIMS Board Meeting Item Cover Letter

Item: Bay Area Community Resources (BACR)- After School Contract for AIPCS and AIPCS II

Presented By: Marisol Magana - Operations Director

Staff Recommendation:

Staff recommends the approval of the contract for after school program for AIPCS - $177,382 and AIPCS II - $177,382

Committee Approval:

Total Associated Cost: AIPCS - $177,382 AIPCS II -

Included in Budget? Yes

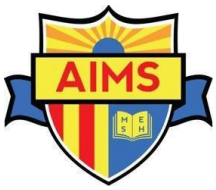
Over or Under Budget?

Amount Over/Under Budget?

Included in LCAP? No

Which LCAP?

Has been included in previous LCAPs.





AGREEMENT FOR AFTER SCHOOL PROGRAM SERVICES & FUNDING

This Agreement for After School Program Services & Funding ("Agreement") establishes the material terms of the business relationship between Bay Area Community Resources ("BACR") and American Indian Public Charter School (6th -8th) and American Indian Public Charter School II (K-8th) ("AIMS" or "School") for the provision of certain educational services (as further detailed below) at the AIMS school site during the 2020-21 school year. BACR and AIMS are each referred to individually as a "Party," and collectively as the "Parties." This Agreement is effective upon execution by representatives of each Party ("Effective Date").

In exchange for the benefits and consideration set forth below, the sufficiency of which is hereby acknowledged by both Parties, AIMS and BACR will collaborate to implement the educational program detailed below ("Program") and assure the fulfillment of the objectives and activities outlined in this Agreement.

I. SCOPE OF WORK AND RELATED TERMS - DISTANCE LEARNING AND HYBRID SCHOOL YEAR

Day School Distance Learning: ASP staff can do the following:

1) Support with wellness checks to families.
2) Translation services if needed.
3) Push into day school zooms to provide extra student support.
4) Attendance phone calls.
5) Case managers for the most disengaged students.
6) Pre-recorded or Live enrichment classes.
7) Live tutoring through a book nook platform.
8) Meal Distribution at the school site.
9) Pre-recorded or Live academic instruction.

Day School Hybrid: ASP staff can do the following:

1. Provide an on site ASP program with a ratio of 1 to 12 (modified to meet the CDC guidelines and taking safety measures).
2. Wellness checks to families.
3. Translation services if needed.
4. Push into day school zooms to provide extra support (could be through them leading a breakout room or other ideas).
5. Attendance phone calls.
6. Case managers for the most disengaged students.
7. Pre-recorded or Live enrichment classes.
8. Live tutoring through a book nook platform.
9. Meal Distribution at the school site.
10. Pre-recorded or Live academic instruction.

II. SCOPE OF WORK AND RELATED TERMS - TRADITIONAL SCHOOL YEAR

BACR agrees to provide an after-school program aligned with the School's school day, program quality, and fiscal oversight, as follows:

BACR Initials _____
School Initials _____

A. Miscellaneous Program Details:

1. BACR will develop the Program and review it with School staff, making adjustments as necessary, reasonable, and within the budget set forth below.
2. The Program will include an educational and literacy element designed to provide tutoring and/or homework assistance in one or more of the following subject areas: language arts, mathematics, history and social science, science, and computer training.
3. The Program will have an educational enrichment element that may include, but is not limited to, STEM focused activities, recreation, physical fitness, and other activities.
4. The program will serve snacks provided by School that conforms to the nutrition standards in the California Education Code, Part 27, Chapter 9, Article 2.5, commencing with Section 49430
5. The Program will serve up to 140 School students at a maximum ratio of 20:1 (students to instructor). If it appears Program enrollment will exceed 140, BACR is open to accommodating more students. However, before Program enrollment exceeds 140 students, the Parties agree that they will confer and reach agreement on a written amendment to this Agreement, including the Program Budget and Management Fee terms set forth in Section IV below, with a revised Program Budget to allow for additional staff and Management Fee to reflect additional management efforts.
6. The program will operate daily, Monday through Friday, from August 13, 2019 to June 19, 2020. Program will begin immediately at the end of the regular school day on Monday-Thursdays (except scheduled minimum days) and 1:30 pm on Fridays and minimum days, and will stay open until 6:00pm daily
7. BACR will handle all human resources and accounting duties as related to hiring, training, paying, and otherwise managing Program staff, who are BACR employees or contractors.

B. Coordination between School, and BACR Program staffs.

The School and BACR intend to provide a comprehensive after school program for the School's students. To ensure a consistent experience for School students and families, the Parties hereby agree to the following:

1. Training. The BACR After-School Site Coordinator will attend, when able, training with School faculty and Staff ("School-Day Staff"). Additionally, both the School and BACR agree to be conscious of overlapping staff in scheduling professional development sessions so as to minimize disruption.
2. Fundraising. Because all fundraisers will affect the same group of parents, BACR must obtain written approval from AIMS prior to any fundraising efforts involving the School's parents, apart from those funds associated with Program Participation Fees as set forth herein.
3. Classrooms. Teachers at the School will provide a "classroom checklist" to the BACR staff using their classrooms. These checklists are to ensure minimal disruption in the classroom from day to day. BACR staff will commit to checking the list upon arrival and before leaving and reporting any issues regarding the same in a timely manner.
4. Events. BACR and the School will notify each other of any proposed School-related family events (including any shows or showcases) at least one month in advance and will be open to changing dates and times for optimal coordination and participation.
5. Check-Ins. The BACR After-School Site Coordinator will check in daily with the School-Day Site Administrator or such other School staff member that is designated by the School Administrator from time to time for informational handover about student behavior and Program-related matters. In addition, the BACR After-School Site Coordinator and School-Day Site Administrator (or his or her designee) will have additional meetings on weekly or monthly basis to address case management of students, including updates around suspensions and expulsions, where necessary, as well as general Program operations and coordination between the School and BACR.
6. Policies and Procedures. BACR employees working at the School must abide by all BACR, and School policies. BACR will communicate all relevant School policies and procedures to BACR staff and ensure that BACR staff abide by them at all times. These include but are not limited to the School's safety plans and procedures, discipline, social media, student restraint, and any other applicable elements from AIMS' Staff/Family Handbook. A current copy of AIMS' Staff/Family Handbook policies is attached as **Appendix A** and incorporated herein. AIMS, in its sole discretion, may change these policies from time to time. In the event of any such

BACR Initials _____
School Initials _____

changes, AIMS will provide BACR with the updated versions of the policies.

7. Teacher communications. Specific discussions between teachers and the BACR staff using their room must involve BACR's After-School Site Coordinator and the School's School-Day Site Administrator.

C. Communication and accessibility with parents.

The School and BACR recognize that communication with School parents and guardians is an important component of the Program's success. To that end, the Parties hereby agree to the following:

Announcements. The School can send information out to its entire parent body on behalf of BACR. This should be used only for major announcements, i.e., deadlines and applications for signing up. Program-specific information to participants will be managed by BACR, but subject to the Head of School prior approval. Communications should include the Head of School on the distribution list.

1. Key School Year Events. The BACR After-School Site Coordinator commits to attending the School's major school-year events, so that BACR has a presence at school-related activities that occur outside of the school day.

3. Welcoming events. BACR commits to being present at welcoming events for new families.

4. Office hours. The BACR After-School Site Coordinator commits to being on-site and available for questions from families and School staff at pre-committed hours that will not interfere with Program duties. The BACR After-School Site Coordinator will be on-site and available for questions from families and School staff each week from 12:00-6:00 pm on Monday-Thursday, and 12:00-6:00 pm on Fridays. Two Wednesdays per month After-School Site Coordinator will have off-site mandatory meetings that he or she must attend, and thus will not be available for office hours during these times. The After-School Site Coordinator will communicate details regarding these off-site meetings to the School-Day Site Administrator with as much advance notice as possible.
5. Attendance Records: BACR shall maintain accurate Program attendance records.
6. Research: BACR shall respond to any additional surveys or other methods of data collection that may be required throughout the life of the Program.
7. Student-to-Staff Ratio: BACR shall maintain a student-to-staff member ratio of no more than 20:1, except for in the case of temporary emergencies.
8. Qualifications: BACR shall establish qualifications for each position so that all staff members directly supervising students meet the minimum qualifications of an instructional aide.
9. Screening: BACR shall ensure that all Program staff and volunteers will fulfill health screening (Clear TB Test) and CalDOJ fingerprint clearance requirements in current law and in compliance with School policies (Certified Assurance #25)

D. Legal Compliance

BACR shall comply with all applicable federal, state, and local laws governing privacy of student information, including but not limited to the Health Insurance Portability and Accountability Act ("HIPAA"), the Family Educational Rights and Privacy Act ("FERPA"), and the Individuals with Disabilities in Education Act ("IDEA").

E. Safety and Crisis Protocol

To ensure the safety of all School students participating in the Program, the Parties agree that:

1. BACR shall enforce a clear safety and crisis protocol, applicable to Program operations, that outlines procedure, response times, and commitment to notifying and working with School staff. That Safe School Plan is attached hereto as **Appendix B.**
2. In the event that a crisis occurs while the BACR After-School Site Coordinator is not on the School-site, the BACR After-School Site Coordinator is expected to be available via phone within 5 minutes and physically present within 30 minutes, unless there are extenuating travel circumstances.
3. AIMS will identify a School staff member who will be on-call during BACR program hours, and who must be notified ASAP when a crisis occurs. The School staff member and BACR's Program

BACR Initials _____
School Initials _____

Coordinator will jointly respond to the crisis.

II. PROGRAM PARTICIPANT FEES, AND PROGRAM FEE PAYMENT TERMS

A. Nature of the Program: The Program is an optional extra-curricular enrichment program that School families may elect to participate in, at their choosing, subject to the eligibility, payment of fees, and other criteria stated herein.

B. Program Fee Schedule:

BACR and AIMS have established Program Fees for participants who elect to participate in the Program in the 2020-2120 School Year ("Program Fee Schedule") as follows and based upon various factors including sibling participants and income tiers.

Program fees will not be collected during distance learning. Program fees will be collected once AIMS moves to a hybrid program or a to a regular program schedule.

Program tier for Hybrid

Tier 1 Number of students in program	**Monthly Cost x 10 months**
1 Students	**$50 x 10 months**
2 Students	**$87.50 x 10 months**
3 Students	**$125 x 10 months**
4 Students	**$164.5 x 10 months**
Tier 2 Number of students in program	**Monthly Cost x 10 months**
1 Students	**$37.50 x 10 months**
2 Students	**$62.50 x 10 months**
3 Students	**$87.50 x 10 months**
4 Students	**$112.50 x 10 months**
Tier 3 Number of students in program	**Monthly Cost x 10 months**
1 Students	**$25 x 10 months**
2 Students	**$37.5 x 10 months**
3 Students	**$50 x 10 months**
4 Students	**$62.5 x 10 months**

Regular Program Schedule

Income-Based Tier	**Monthly Fee/Student**	**Monthly Fee w/ Sibling Discount ($25)[1]**
1	$50	$25
2	$75	$50
3	$100	$75

C. Program Fee Payment Terms:

1. Program Fees will not be pro-rated for students who join the Program later than the beginning of the school year or participate on a less-than-full-time basis (both of which are discouraged), except in cases where the student joins after January, 2021. Students who join after January, 2021 will be responsible for paying one half of the full-year Program Fee.
2. Program Fees may be paid in one lump sum, at the time of enrollment in the Program, or on a monthly basis, received by BACR no later than 7th of each month following the initial payment.

[1] This sibling discount does not apply to the first-enrolled student, but instead applies to the second (and any additional) enrolled students from the same family. For example, for a Tier 3 family, the monthly fee for student 1 is $100, and the monthly fee is $75 for any additional students from that same family.

BACR Initials _____
School Initials _____

3. BACR will provide participants a 7-day grace period for payment, to the 15th of each month. If no payment is received by then, the nonpayment will be reported by BACR to the School via the Program Fees Report, described below, and it will become the School's responsibility to pay BACR those funds on the terms set forth below.
4. All Program Fees shall be made on-line, by check, or by money order, made payable to "Bay Area Community Resources." No cash payments will be accepted.
5. Monthly Program Fees are due before participation begins, and then on a monthly basis going forward (unless paid in one lump sum), and are non-refundable in the event that a child leaves the program prior to the end of the year and/or only attend on a part time basis (both of which are discouraged).
6. As noted above, the Program will run until 6:00 pm. BACR will extend a 10-minute grace period for parents, guardians and other authorized persons to pick-up Program participants. BACR will not release a Program participant to an unauthorized person, and it will not allow a Program participant to simply leave on his or her own, without the authorized person. Program participants who remain after 6:10 pm may be charged a late fee of $5.00 for every 10 minutes they are picked up late after the 10-minute grace period of 6:10pm. Late pick up fees will need to be paid by next Program day, online, by check or by money order. BACR will make every effort to collect fees from families. In the event any Program participants do not pay any late fee(s) in a timely manner, the School will pay BACR the applicable amount, as invoiced on a monthly basis.

III. PROGRAM ADMINISTRATION

A. Registration, Financial Aid, and First Collection of Program Fees

BACR will be responsible for registering students, collecting Program Fees, and administering the financial assistance programs. BACR will use its best efforts to collect Program Fees from all families other than those that qualify for financial assistance. BACR will not allow families who have not paid the Program Fee (other than those designated by the BACR as being eligible for financial assistance) to participate in the program. BACR retain all Program Fees as a contribution towards the cost of managing the program.

B. Ongoing Collection of Program Fees

Following launch of the Program, BACR will be responsible for ongoing collection of Program Fees. BACR will use its best efforts to collect Program Fees from all families, considering those that receive Program scholarships as noted above and as determined by the School. BACR will report to the School during the monthly meeting described below in Section IV, families who have not paid the Program Fee in full and in a timely manner (other than those designated by the School as being eligible for financial assistance). It shall then be the School's responsibility to take corrective action, if any, for non-payment. The School will report all such action(s) to BACR, so that BACR may act accordingly with respect to Program administration, collection of Program Fees in the future, etc. BACR retains all Program Fees as a contribution towards the cost of managing the Program and coverage of the Management Fee (defined below).

IV. PROGRAM BUDGET AND MANAGEMENT FEE

The budget for the Program at AIMS for the 2020-21 year the following:
American Indian Public Charter School (AIPCS - 6th -8th) - $177,382.00
American Indian Public Charter School II (AIPCS II K-8th) - $177,382.00

School staff and BACR staff will meet no later than the third Friday of each month in order to review various Program-related matters, including enrollment numbers and Program Fee collections.

At this monthly meeting, BACR will provide AIMS a written report of Program Fees it has collected from the parents of Program participants for the prior month, as well as any overdue Program Fees and late fees for that same month ("Program Fees Report").

The following clauses regarding fees will only be applicable if AIMS were to start a hybrid program schedule:

BACR Initials _____
School Initials _____

In the event that Program Fee collections are below the amount needed, AIMS will fund any shortfall, regardless of amount. In addition, AIMS will fund any related late fees not already paid, as described above in Section (II)(C)(6). BACR will invoice AIMS for the shortfall, if any, and payment by the School will be made within thirty (30) days of issuance of BACR's invoice.

For the sake of clarity, the Parties expressly agree that the School (not BACR), shall solely fund any shortfall in collections of Program Fees, whether such shortfall is caused by lower than expected enrollment, non-payment by Program participants, or any other reason. But for this express agreement and commitment by AIMS, BACR would not enter into this Agreement on these terms.

In the event BACR receives payment of any Program Fees after the School has covered the same, e.g., in the event of an exceptionally late payment by Program participant to BACR, then BACR shall report the same to the School as part of the monthly meeting and that amount shall be used to offset any future payment of the Management Fee, so that BACR does not receive double payment at any time.

If enrollment trends over two (2) or more consecutive months indicate more than a 10% change in Program enrollment as compared to the current expected level of 140 participants, then the Parties will meet and confer on proposed changes to Program-related terms, including staffing, student groupings, and the Management Fee on a go-forward basis (i.e., non-retroactive) following execution of any addendum. The Parties will document the results of any such discussions and memorialize any related changes in an addendum to this Agreement.

V. TERM AND TERMINATION

The Term of the Agreement shall be from July 1, 2020 through June 30, 2021.

Either Party may terminate this Agreement at any time for any reason by giving at least thirty (30) days' written notice to the other Party.

Notwithstanding any other provision of this Agreement, BACR may terminate this this Agreement immediately for cause, without any further obligation by BACR, by providing written notice of the same to the School upon the occurrence of any of the following events which shall constitute "cause" for such immediate termination: (1) bankruptcy, insolvency, loss or reduction of funds for the Program by the School; (2) assignment of this Agreement by the School to any other person or entity without the express advance written consent of BACR; (3) a material breach of this Agreement; (4) the School's failure to pay the Management Fee to BACR in a timely manner as set forth above; or (5) a Force Majeure as defined below.

In the event of any termination for cause by BACR, other than one based on Force Majeure (as defined below), the School shall pay BACR any and all outstanding Management Fees and pre-approved expenses due and owing to BACR or incurred by BACR under this Agreement. For the sake of clarity, the School shall pay BACR the full Management Fee in the event of any termination for cause of this Agreement (except one resulting from Force Majeure as defined below), unless BACR advises of cost savings due to early termination that may be deducted from the AIMS fee.

VI. INDEMNITY

BACR shall defend, indemnify, and hold the School, AIMS, its Board of Directors, officers, employees and agents harmless from and against any and all liability, loss expense, attorney fees or claims for injury or damages, arising out of BACR's performance of the agreement but only in proportion to and to the extent such liability, loss, expense, attorney's fees or claims, for injury on damages are caused by or result from the grossly negligent or fraudulent acts or omissions of BACR, its officers, agents or employees.

AIMS shall defend, indemnify, and hold BACR, its Board of Directors, officers, employees and agents harmless from and against any and all liability, loss expense, attorney fees or claims for injury or damages, arising out of AIMS' performance of the Agreement but only in proportion to and to the extent such liability, loss, expense, attorney's fees or claims, for injury on damages are caused by or result from the negligent or intentional acts or omissions of AIMS, its officers, agents or employees. Further, if AIMS exercises its rights pursuant to Section VII of this Agreement (Removal of Staff), then it shall indemnify BACR and its Board of Directors, officers, employees and agents for any liability, loss, expense, attorney fees, or claims for injury or damages related to that termination, under any theory, even if in its exercise of such rights the School has not engaged in any negligent or intentional acts or omissions.

VII. REMOVAL OF STAFF

BACR Initials _____
School Initials _____

In the event that AIMS, for reasonable cause, at any time during the term of this agreement, desires the removal of any BACR related persons, employees, representatives or agents from the School site and/or property, BACR shall immediately upon receiving notice from AIMS of such desire, cause the removal of such person or persons. Notwithstanding the foregoing, BACR will retain final authority over hiring and termination of any BACR staff, and any such hiring or termination will follow BACR HR policies.

VIII. CANRA COMPLIANCE

BACR will comply with the Child Abuse and Neglect Reporting Act (CANRA) guidelines as mandated Reporters to report suspicions of possible child abuse to the appropriate reporting agency as stated in California Penal Code 11164 -11174.

IX. SUBCONTRACTING

BACR may elect to subcontract a portion of the work or activities to be performed under this agreement. In such an event, AIMS in its sole discretion, shall have the right to approve or disapprove the use of such subcontractor. BACR shall require each such AIMS-approved subcontractor to agree to abide by all terms of this Agreement, and to indemnify, hold harmless and defend AIMS, its officers, officials, employees, volunteers, or agents in accordance with the terms of Paragraph IV, above (Indemnity).

X. INSURANCE

During the term of this agreement, BACR shall maintain insurance as noted below and shall at all times name AIMS as additional insureds under the applicable policy or policies. Upon request, BACR shall furnish copies of the policy forms indicating that AIMS is an additional insured under the policy or policies. Insurance shall include the following:

- *Property Insurance* - for replacement value, including coverage for all assets listed in AIMS' property inventory and consumables that BACR will utilize as part of the Program. If full replacement value coverage is not available, BACR shall procure property insurance in amounts as close to replacement value as possible.
- *General Liability* - providing coverage for negligence, errors and omissions, abuse and molestation, and employment practices liability of the School, its governing board, officers, agents, employees, or students.
- *Automobile Insurance* - to the extent necessary and in amounts appropriate for the type and use of the automobile.

XI. RELATIONSHIP BETWEEN THE PARTIES.

It is agreed that the relationship of BACR to AIMS is that of an independent contractor, that BACR shall provide all services under this Agreement as an independent contractor, and that BACR shall not have the authority to bind or make any commitment on behalf of AIMS. Nothing herein shall be construed to create a joint venture, partnership, employer-employee, association, or principal-agent relationship between BACR and AIMS.

XII. NOTICE

Any notice required or permitted to be given hereunder may be effectively given by letter delivered either by personal delivery, registered mail or electronic means (with delivery confirmation), addressed to the recipient as follows:

If to the School:

ATTN: Marisol Magana
American Indian Model Schools
171 12th Street
Oakland, CA 94607
510-220-9985 (Phone)

If to BACR:

ATTN: Martin Weinstein, CEO
191 Carlos Drive
San Rafael, CA 94903-2005
415-444-5581 (Phone)
415-444-5589 (Fax)
mweinstein@bacr.org

BACR Initials _____
School Initials _____

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All notices must be in writing to the addresses set forth above, unless otherwise advised by a Party. Notices sent are deemed to have been received immediately upon personal delivery, three (3) business days following deposit of the same with an authorized carrier for delivery by registered mail, or on the next business day following issuance by e-mail, but only if the recipient confirms receipt by e-mail.

XIII. INTEGRATION

This Agreement is the final, complete, and exclusive agreement of the Parties with respect to the subject matter hereof, and it supersedes and merges all prior discussions between the Parties.

This Agreement may only be modified in a writing signed by both Parties that expressly references this Agreement.

XIV. LIMITATION ON LIABILITY

TO THE EXTENT PERMITTED BY LAW, IN NO EVENT SHALL BACR'S AGGREGATE LIABILITY ARISING OUT OF OR RELATING TO THIS AGREEMENT (REGARDLESS OF THE FORM OF ACTION GIVING RISE TO SUCH LIABILITY, WHETHER IN CONTRACT, TORT, OR OTHERWISE) EXCEED THE FEES PAID OR PAYABLE BY THE SCHOOL UNDER THIS AGREEMENT TO BACR.

TO THE EXTENT PERMITTED BY LAW, IN NO EVENT SHALL THE SCHOOL'S AGGREGATE LIABLITY ARISING OUT OF OR RELATING TO THIS AGREEMENT (REGARDLESS OF THE FORM OF ACTION GIVNG RISE TO SUCH LIABLITY, WHETHER IN CONTRACT, TORT OR OTHERWISE) EXCEED THE FEES PAID OR PAYABLE BY THE SCHOOL UNDER THIS AGREEMENT.

XV. EXCLUSION ON LIABILITY

IN NO EVENT SHALL BACR BE LIABLE FOR ANY CONSEQUENTIAL INCIDENTAL, INDIRECT, EXEMPLARY, PUNITIVE OR SPECIAL DAMAGES, HOWEVER CAUSED, INCLUDING LOSS OF PROFITS, BUSINESS, REVENUE, DATA, GOODWILL OR USE, INCURRED BY SCHOOL OR ANY THIRD PARTY, WHETHER UNDER THEORY OF CONTRACT, TORT (INCLUDING NEGLIGENCE), WARRANTY OR OTHERWISE, EVEN IF THE SCHOOL HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

IN NO EVENT SHALL THE SCHOOL BE LIABLE FOR ANY CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, PUNITIVE OR SPECIAL DAMAGES, HOWEVER CAUSED, INCLUDING LOSS OF PROFITS, BUSINESS, REVENEUE, DATA, GOODWILL OR USE, INCURRED BY BACR OR ANY THIRD PARTY, WHETHER UNDER THE THEORY OF CONTRACT, TORT (INCLUDING NEGLIGENCE), WARRANTY OR OTHERWISE, EVEN IF BACR HAS BEEN ADVISED OF THE POSSIBLITY OF SUCH DAMAGES.

XVI. MISCELLANEOUS

A. Force Majeure: If, for reasons beyond the control of either Party (a "Force Majeure" event), BACR is unable to carry out any of its obligations hereunder, or is required to make material changes to the schedule or activities comprising the Program, BACR shall make reasonable efforts to inform School of such changes and to provide appropriate substitutes to School, or to suspend performance of its obligations, up to and including cancellation of the Agreement, and shall provide pro rata refunds to School after meeting BACR's non-recoupable expenses. Force Majeure shall include, without limitation, riot, war, acts of God, third-party labor disputes, governmental action or inaction, and failure of power, telecommunication means, or third-party service providers upon which an obligation hereunder depends.
B. Time is of the Essence: Time is of the essence with respect to the Parties' performance of the Services hereunder.
C. No Waiver: No waiver will be implied from conduct or failure to enforce rights. No provision of this Agreement shall be deemed waived unless such waiver is in writing and signed by the authorized representative of the Party against whom it is sought to be enforced.
D. Survivability: All provisions of this Agreement and any exhibit that are by their nature intended to survive the expiration or termination of this Agreement or any such exhibit, including obligations with respect to indemnification, shall survive such expiration or termination.
E. Joint Negotiation: This Agreement is the product of BACR and School, and each provision hereof has been subject to the negotiation and mutual agreement of the Parties, and sufficient time for the review of their respective legal counsel and advisers. Accordingly, any rule of construction that a document shall be interpreted or construed against the drafting Party shall not be applicable.

BACR Initials _____
School Initials _____

F. Choice of Law: This Agreement will be governed and construed in accordance with the laws of the State of California.
G. Venue and Forum Selection: To the extent the courts need to be involved, the Parties irrevocably consent to the exclusive jurisdiction of any state or federal courts located in Alameda County, California and the Parties expressly waive any objection thereto and consent to personal jurisdiction therein.
H. Prevailing Party: In the event that it shall become necessary for any Party to institute legal proceedings against another Party for recovery of any amounts due and owing under the Agreement, it is expressly agreed that the prevailing Party in any such action shall be entitled to recover from the non-prevailing Party all costs related to such collection, including reasonable attorneys' fees and all expert witness fees incurred during pre-suit efforts, suit, and post judgment, appeal, or settlement collection.
I. Severability: While the Parties consider the provisions contained in this Agreement reasonable, having the opportunity to seek independent legal advice, if any provision(s) of this Agreement is held to be invalid, illegal or unenforceable the remaining provisions shall be severable and enforceable. If a provision is excessively broad, such provision shall be limited or reduced in scope so as to be enforceable
J. Interpretation: In this Agreement: (i) the headings are used for convenience only and do not affect any interpretation; (ii) reference to "person(s)" include incorporated and unincorporated persons; (iii) references to the singular include the plural and vice versa; (iv) references to the feminine include the masculine and vice versa; and (v) where the word "including" is used, it means "including without limitation."
K. Non-Assignability: This Agreement cannot be assigned or modified except pursuant to a written agreement signed by both Parties. Notwithstanding this term, BACR is permitted to subcontract as set forth herein.
L. Counterpart Execution: This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument. The Parties agree that a facsimile or electronic copy of this Agreement may be accepted as an original, and that facsimile or electronic copies of the executed Agreement constitute one and the same instrument. The Parties agree that a "including" is used, it means "including, but not limited to."
M. Authority: The undersigned represent and warrant that they are duly authorized to sign this Agreement on behalf of their respective entities.

Effective as of the Date noted above upon signature of both parties.

AMERICAN INDIAN MODEL SCHOOLS	BAY AREA COMMUNITY RESOURCES, INC.
By:_____	By:_____
Its:_____	Its:_____
Printed Name:_____	Printed Name:_____

APPENDIX A: AMERICAN INDIAN MODEL SCHOOL STAFF AND FAMILY HANDBOOK

APPENDIX B: SAFETY SCHOOL PLAN

APPENDIX C: ASSURANCES

BACR Initials _____
School Initials _____

AMENDMENT OF SECTION IV.

AGREEMENT FOR AFTER SCHOOL PROGRAM SERVICES & FUNDING

This Agreement for After School Program Services & Funding ("Agreement") establishes the material terms of the business relationship between Bay Area Community Resources ("BACR") and American Indian Public Charter School (6th -8th) and American Indian Public Charter School II (K-8th) ("AIMS" or "School") BACR and AIMS are each referred to individually as a "Party," and collectively as the "Parties." This Agreement is effective upon execution by representatives of each Party ("Effective Date").

In exchange for the benefits and consideration set forth below, the sufficiency of which is hereby acknowledged by both Parties, AIMS and BACR will collaborate to implement the educational program detailed below ("Program") and assure the fulfillment of the objectives and activities outlined in this Agreement.

IV. PROGRAM BUDGET AND MANAGEMENT FEE

AIMS will contract all ASES funds to BACR. At the execution of this contract ASES amounts are set in the following manner:

American Indian Public Charter School (AIPCS - 6th -8th) - $177,382.00
American Indian Public Charter School II (AIPCS II K-8th) - $177,382.00

Due to the impact of the COVID-19 pandemic, the parties anticipate requiring significant changes to the structure of the after school programs provided by BACR at each AIMS School, the full extent of which are not determined at this time. The parties also anticipate the potential need to alter the program structure during the year based on guidance from State and County officials and/or changes to the public health situation.

Despite the significant level of uncertainty, AIMS and BACR desire to continue working together to design and implement an after school program for each of AIMS's Schools, which programs would continue to be funded by a combination of the ASES grants that AIMS anticipates receiving, plus additional funds from fees ,which will be decided upon when the structure of school is set.

School staff and BACR staff will meet no later than the third Friday of each month in order to review various Program-related matters, including enrollment numbers and Program Fee collections.

At this monthly meeting, BACR will provide AIMS a written report of Program Fees it has collected from the parents of Program participants for the prior month, as well as any overdue Program Fees and late fees for that same month ("Program Fees Report"). Fees will not be collected during distance learning. Fees will be collected once we move to a hybrid program/full time program.

The following clauses regarding fees will only be applicable if AIMS were to start a hybrid program schedule:

In the event that Program Fee collections are below the amount needed, AIMS will fund any shortfall, regardless of amount. In addition, AIMS will fund any related late fees not already paid, as described above in Section (II)(C)(6). BACR will invoice AIMS for the shortfall, if any, and payment by the School will be made within thirty (30) days of issuance of BACR's invoice.

For the sake of clarity, the Parties expressly agree that the School (not BACR), shall solely fund any shortfall in collections of Program Fees, whether such shortfall is caused by lower than expected enrollment, non-payment by Program participants, or any other reason. But for this express agreement and commitment by AIMS, BACR would not enter into this Agreement on these terms.

In the event BACR receives payment of any Program Fees after the School has covered the same, e.g., in the event of an exceptionally late payment by Program participant to BACR, then BACR shall report the same to the School as part of the monthly meeting and that amount shall be used to offset any future payment of the Management Fee, so

BACR Initials _____
School Initials _____

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that BACR does not receive double payment at any time.

If enrollment trends over two (2) or more consecutive months indicate more than a 10% change in Program enrollment as compared to the current expected level of 140 participants, then the Parties will meet and confer on proposed changes to Program-related terms, including staffing, student groupings, and the Management Fee on a go-forward basis (i.e., non-retroactive) following execution of any addendum. The Parties will document the results of any such discussions and memorialize any related changes in an addendum to this Agreement.

Effective as of the Date noted above upon signature of both parties.

AMERICAN INDIAN MODEL SCHOOLS	BAY AREA COMMUNITY RESOURCES, INC.
By:_____	By:_____
Its:_____	Its:_____
Printed Name:_____	Printed Name:_____

BACR Initials _____
School Initials _____

Coversheet

Contracts and Personnel Report - HR

Section: III. Action Items
Item: D. Contracts and Personnel Report - HR
Purpose: Vote
Submitted by:
Related Material:
Non-Exempt Classified 11 Month Employment Agreement 2020-2021 Final for Board template.sne edits (4675135_2).pdf
Classified Management Employment Agreement 2020-2021.v2 (4675012_2).pdf
Certificated Teacher Contract 2020-2021 Teacher.sne edits (4675055_1) (1).pdf
AIMS Board Cover sheet HR.pdf

FIXED TERM EMPLOYMENT AGREEMENT – CLASSIFIED NON-EXEMPT

Between

AMERICAN INDIAN MODEL SCHOOLS
And

[Insert Employee Name]

This Employment Agreement ("Agreement") is entered into on [Insert Date] ("Effective Date") by and between the Board of Directors of American Indian Model Schools ("Charter School"), and [Insert Employee Name] ("Employee"). The Charter School and Employee are collectively referred to as the "parties."

1. TERM:

This Agreement shall commence on July 1, 2020 and shall end on June 30, 2021, unless terminated earlier pursuant to Section 6 (the "Term"). Employee will serve [Insert number of work days] work days within this Term.

2. EMPLOYMENT TERMS:

a. Position and Duties:

Employee has been hired for the position of [Insert Position] and will perform the duties set forth on the position description attached hereto and incorporated by reference and as may be amended from time to time in the sole discretion of the Charter School, in addition to performing any tasks reasonably assigned by Employee's supervisor and/or the Board of Directors including, but not limited to, attending meetings, supervising field trips, supervising playground or lunch times or participating in extracurricular activities. Employee acknowledges that the Charter School's offer of employment is based upon Employee's express willingness to perform [Insert Position] and/or other student activities as assigned by the Head of School of the Charter School. Employee's continuing employment is expressly subject to such acceptance of such duties when assigned. Compensation for assignment to [Insert Position] and/or student activity duties will be in accordance with Charter School policies.

Employee shall comply with all school policies and procedures including those specified in the Employee Handbook. If the terms and conditions of this Agreement

differ from those in the Employee Handbook, this Agreement shall prevail. The Employee will at all times faithfully, industriously, and to the best of his/her ability perform all of the duties that may be required of the Employee pursuant to the express and implicit terms of this Agreement and the job specification.

Employee shall inform the Charter School in writing when he or she accepts outside employment so that the Charter School can determine if a potential or actual conflict of interest exists. Such notice shall include written assurances that Employee's outside employment shall not interfere with his or her duties.

b. Work Hours:

The Charter School's general hours of operation are 7:00AM – 7:00PM. Employee's specific schedule will be determined by his or her supervisor. Beginning and ending times of work days for the Employee shall be determined by the needs and schedules at the specific sites where employees are assigned. Employee acknowledges that the Charter School's offer of employment is based upon Employee's express willingness to perform job responsibilities, and/or student activities as assigned by the Charter School which may occur outside the Charter School's normal operating hours.

Employee is an eleven (11) month employee whose work year shall commence on [August 1, 2020] and shall conclude on June 30, 2021.

[Employee is employed on a full-time basis and will be expected to work at least 40 hours per week.
OR
[Employee is employed on a part-time basis and will be expected to work fewer than 40 hours per week.]

Employee will not render services in person or by electronic means, paid or otherwise, for any other person or entity during scheduled work hours with the Charter School.

3. COMPENSATION AND BENEFITS:

a. Compensation:

Employee is a non-exempt employee and is therefore eligible for overtime pay in accordance with applicable law. Employee will be paid an [Insert annual salary amount $00.00] OR [Insert hourly rate $00.00], less applicable withholding and authorized deductions. Wages will be paid semi-monthly over the Term of this Agreement beginning with the first pay period following the Effective Date.

Paychecks will compensate employees for 1/22 of their annual salary. Any overpayments shall be repaid within the 2020-2021 year.

b. Stipend:

Charter School will provide a monthly stipend for work performed remotely due to office closures related to COVID-19.

c. Benefits:

The Employee shall be entitled to all health and welfare benefits granted to other employees of the Charter School in the same classification, workday, and work year. As per applicable California laws, eligible Employees will belong to the California Public Employee Retirement System (CalPERS).
Should add must work a min of 30hrs to qualify?

d. Paid Sick Leave ("PSL"):

Eleven (11) month Employees will be allotted eleven (11) full-time (8 hour) days for a total of eighty-eight (88) hours of PSL per year beginning immediately upon the effective date of this Agreement. Employees hired after the start of the work year will be allotted a prorated amount of PSL at the rate of one (1) day per month.

PSL days are not accrued on an as-worked basis but rather are allotted to the eligible employees on July 1 for use during the Term of the Agreement. Returning employees may use PSL immediately. New employees may use PSL beginning on the 30th day after the effective date of this Agreement. For mid-year hires the prorated amount of PSL will be allotted effective the employee's hire date. A maximum of 72 hours of accrued but unused PSL will carry over from year to year. Employee loses any unused PSL in excess of 72 hours. Employee may use accrued PSL to take paid time off for the diagnosis, care, or treatment of an existing health condition of (or preventative care for) the employee or the employee's family member. Employee may also use PSL to take time off from work for reasons related to domestic violence, stalking, or sexual assault. For purposes of this policy, "family member" means a child, parent, spouse, registered domestic partner, grandparent, grandchild, or sibling of the employee. "Child" means a biological child, a foster child, an adopted child, a step-child, a child of a registered domestic partner, a legal ward, or a child of a person standing in loco parentis. "Parent" means a biological, foster, or adoptive parent, a step-parent, or a legal guardian of the employee or the employee's spouse or registered domestic partner. "Spouse" means a legal spouse, as defined by California law.

PSL may be taken in minimum increments of two (2) hours. Employee must provide reasonable advance notification, orally or in writing, of the need to use PSL, if foreseeable. If the need to use PSL is not foreseeable, Employee must provide notice as soon as practicable.

e. Holidays:

The following are scheduled school paid holidays during which no services will ordinarily be required of Employee. Employees hired for full-time employment will be paid per diem.. Any days that Employee is required to work on a scheduled school holiday will also be paid on a pro rata basis above holiday pay.

September7	Labor Day
November 11	Veteran's Day
November 23-27	Thanksgiving Day Recess
December 21 - January 1	Winter Break
January 18	Martin Luther King Day
February 15	President's Day
March 29-April 2	Spring Break
May 31	Memorial Day

4. CONDITIONS OF EMPLOYMENT:

a. Employee represents that he/she possesses a [Insert Degree] or equivalent.

b. Employee represents that he/she is not now under contract with any other school district or public school entity in the State of California.

5. EVALUATION:

The Superintendent or designee shall evaluate and assess in writing the performance of the Employee as specified in the Charter School's personnel policies. A failure to evaluate the Employee shall not prevent the Charter School from dismissing the Employee in accordance with this Agreement.

6. TERMINATION OF AGREEMENT/EMPLOYMENT:

This Agreement may be terminated by:

a. Mutual Agreement of the Parties:

This Agreement may be terminated at any time and for any reason by mutual consent upon written agreement and mutual consent of the parties.

b. Termination for Cause:

The Employee may be terminated by the Board of Directors or Superintendent of the Charter School, at any time for "Cause." "Cause" shall include, but is not limited to, breach of this Agreement; the Employee's failure to perform his/her duties as set forth in this Agreement, as defined by law, or as specified in the above mentioned and incorporated by reference job specification; the Employee's failure or refusal to comply with the lawful and reasonable direction of his/her supervisor,

or the policies, standards and/or rules of the Charter School; if it is determined that Employee has conducted himself/herself in an unprofessional, unethical, illegal or fraudulent manner, or has acted in a manner detrimental to the reputation, character or standing of the Charter School. The Charter School shall not terminate this Agreement pursuant to this paragraph until a written statement of the grounds of termination has first been served upon the Employee. The Employee shall have the right to a representative of her choice, at his/her expense, at a conference with the Board of Directors of the Charter School to review the recommendation for termination. The conference with the Board of Directors of the Charter School shall be the Employee's exclusive right to any hearing otherwise required by law and may occur before or after the termination depending upon the circumstances.

c. Death or Permanent Disability of Employee:

The death or permanent disability of the Employee shall terminate this Agreement and all rights provided for herein. Permanent disability shall exist when Employee suffers from a condition of mind or body that indefinitely prevents him/her from further performance of his/her essential duties, in the judgment of the Charter School, with or without reasonable accommodation.

d. Termination Without Cause:

The Board of Directors or Superintendent of the Charter School may also unilaterally and without Cause terminate this Agreement at any time by providing the Employee written notice of termination.

In the event that Employee's employment is terminated by the Charter School without Cause under this Section 6(d) and provided Employee has been employed by Charter School for at least 90 days, Employee shall receive severance compensation of either: the remainder of his/her salary for the term of this Agreement; or one (1) month's salary at his/her then-current salary level, whichever is less. Employee is entitled to no other compensation, including but not limited to benefits, for any reason. To be entitled to severance compensation, Employee must first execute a written severance agreement that is acceptable to the Charter School.

7. NONRENEWAL OF CONTRACT:

The Board of Directors or Superintendent of the Charter School may, with or without Cause, and solely within its discretion, decide not to offer future employment contracts to the Employee.

8. OUTSIDE PROFESSIONAL ACTIVITIES:

By prior approval of the direct Supervisor, the Employee may undertake for consideration outside professional activities, including consulting, speaking, and writing. The outside

activities shall not occur during regular work hours. The Charter School shall in no way be responsible for any expenses attendant to the performance of such outside activities.

9. DUTY TO REPORT KNOWN OR REASONABLY SUSPECTED CHILD ABUSE:

Employee understands and acknowledges that Employee is a mandated reporter as defined by California Penal Code section 11165.7. As a mandated reporter, Employee is responsible to report to an appropriate agency whenever Employee, in his/her professional capacity or within the scope of his/her employment, has knowledge of or observes a child whom Employee knows or reasonably suspects to have been the victim of child abuse or neglect. Employee understands and acknowledges that he/she must follow up on his/her initial report by filing a written report with the same agency within 36 hours of receiving the information concerning, or observing, the incident.

By executing this Agreement, Employee is certifying that he/she has knowledge of California Penal Code section 11166 and will comply with its provisions.

10. GENERAL PROVISIONS:

a. Governing Law:

This Agreement and the rights and obligations of the parties shall be governed by and construed in accordance with the laws of the State of California.

b. Voluntary Agreement:

Employee represents that he/she has read this Agreement in full and understands and voluntarily agrees to all such provisions and that the Agreement has been fully explained to him/her by his/her own counsel or representative of his/her choosing. Employee further declares that, prior to signing this Agreement, he/she apprised himself/herself of relevant data, through sources of his/her own selection, including review by his/her own counsel or representative of his/her choosing, in deciding whether to execute this Agreement. Employee further represents that he/she has, as of the date of execution of this Agreement, the legal capacity to understand, agree to, and sign this Agreement, and that he/she has not assigned any rights or claims related hereto to any third party.

c. Entire Agreement:

This Agreement contains all the understandings and agreements between the parties. There are no oral understandings, terms, or conditions, and neither party has relied upon any representations, express or implied, not contained in the Agreement.

d. Modifications:

Any modifications or amendments of any of the terms and conditions of this Agreement must be made in writing and expressly agreed to by the Board of Directors of the Charter School and the Employee.

e. Assignment:

The Employee may not assign or transfer any rights or duties assumed under this Agreement.

f. Severability:

If any provision of this Agreement is held to be invalid or unenforceable by a court of competent jurisdiction, the remaining provisions of the Agreement shall continue in full force and effect.

g. Waiver:

Either party to this Agreement may specifically and expressly waive, in writing, compliance by the other party thereto with any term, condition or requirements set forth in this Agreement. Either party to this Agreement may specifically and expressly waive, in writing, any breach of any term, condition or requirement of this Agreement by the other party hereto. However, in the event that either party makes or gives such a waiver, such action shall not constitute a further or continuing waiver of any preceding or succeeding breach, or requirement of compliance with, the same or any other provision or contractual requirement, unless a specific statement to the contrary is contained with such waiver. The waiving party may, at any time thereafter, require further compliance by the other party hereto with the requirements or provisions of this Agreement that have been so waived. The consent of one party to any act by the other party for which such written consent was required shall not be deemed to imply consent or waiver of the necessity of obtaining such written consent for the same or similar acts in the future. No waiver or consent shall be implied from the silence or from the failure of any party to act, except as otherwise specified in this Agreement.

11. ACCEPTANCE OF EMPLOYMENT:

By signing below, the Employee declares as follows:

a. Employee has read this Agreement and accepts employment with the Charter School on the terms specified herein.

b. All information Employee has provided to the Charter School related to Employee's employment is true and accurate.

c. This is the entire Agreement between the Charter School and Employee regarding the terms and conditions of Employee's employment. This is a final and complete Agreement and there are no other agreements, oral or written, express or implied, concerning the subject matter of this Agreement.

Employee Signature: _____ Date: _____

Address: _____

Telephone: _____

CHARTER SCHOOL APPROVAL:

Dated: _____

_____ _____

Signature of AIMS Board Superintendent of AIMS

718-4/4675135.2

FIXED TERM EMPLOYMENT AGREEMENT – CLASSIFIED MANAGEMENT

Between

AMERICAN INDIAN MODEL SCHOOLS

And

[Insert Employee Name]

This Employment Agreement ("Agreement") is entered into on [Insert Date] ("Effective Date") by and between the Board of Directors of American Indian Model Schools ("Charter School"), and [Insert Employee Name] ("Employee"). The Charter School and Employee are collectively referred to as the "Parties."

1. TERM:

This Agreement shall commence on July 1, 2020 and shall end on June 30, 2021, unless terminated earlier pursuant to Section 6 (the "Term"). Employee will serve [241 days] work days within this Term.

2. EMPLOYMENT TERMS:

a. Position and Duties:

Employee has been hired for the position of [Insert Position] and will perform the duties set forth on the position description attached hereto and incorporated by reference and as may be amended from time to time in the sole discretion of the Charter School, in addition to performing any tasks reasonably assigned by Employee's supervisor and/or the Board of Directors. Employee acknowledges that the Charter School's offer of employment is based upon Employee's express willingness to perform activities as assigned by the Superintendent of the Charter School. Employee's continuing employment is expressly subject to such acceptance of such duties when assigned. Compensation for assignment to additional activity duties will be in accordance with Charter School policies.

Employee shall comply with all school policies and procedures including those specified in the Employee Handbook. If the terms and conditions of this Agreement differ from those in the Employee Handbook, this Agreement shall prevail. The Employee will at all times faithfully, industriously, and to the best of his/her ability perform all of the duties that may be required of the Employee pursuant to the express and implicit terms of this Agreement and the job specification.

Employee shall inform the School in writing when he or she accepts outside employment so that the Charter School can determine if a potential or actual

conflict of interest exists. Such notice shall include written assurances that Employee's outside employment shall not interfere with his or her duties.

b. Work Hours:

The Charter School's general hours of operation are [Insert Hours]. Employee's specific schedule will be determined by his or her supervisor. Specific starting and ending times of work days shall be determined according to the needs and schedules of the site or department where Employee is assigned. Employee acknowledges that the Charter School's offer of employment is based upon Employee's express willingness to perform job responsibilities, and/or student activities as assigned by the Charter School which may occur outside the Charter School's normal operating hours.

Employee will not render services in person or by electronic means, paid or otherwise, for any other person or entity during scheduled work hours with the Charter School.

3. COMPENSATION AND BENEFITS:

a. Compensation:

Employee is an exempt employee and therefore is not eligible for overtime pay. Employee will receive a [yearly] salary of $[Insert Dollar amount $00.00] for 2020-2021 less applicable withholding and authorized deductions. Salary will be paid semi-monthly over a twelve month period beginning with the first pay period following the Effective Date. Paychecks will compensate employees for 1/24 of their annual salary. Any overpayments shall be repaid within the 2020-2021 year.

b. Stipends: Do we add known bonuses?

Charter School will provide a monthly stipend $ Amount for work performed remotely due to office closures related to COVID-19.

c. Benefits:

The Employee shall be entitled to all health and welfare benefits granted to other employees of the Charter School in the same classification, workday, and work year. As per applicable California laws, eligible Employees will belong to the California Public Employee Retirement System (CalPERS).

d. Paid Sick Leave ("PSL"):

In satisfaction of the California Healthy Workplaces, Healthy Families Act, Employee will be allotted twelve days (96 hours) of PSL per year beginning immediately upon the effective date of this Agreement. PSL days are not accrued on an as-worked basis but rather are allotted to the eligible employees on July 1 for use during the Term of the Agreement. Returning employees may use PSL immediately. New employees may use PSL beginning on the 30th day after the effective date of this Agreement. A maximum of 96 hours of accrued but unused PSL will carry over from year to year. Employees hired after the start of the work year will be allotted a prorated amount of PSL at the rate of one (1) day per month. Employees may use their accrued PSL to take paid time off for the diagnosis, care, or treatment of an existing health condition of (or preventative care for) the employee or the employee's family member. Employee may also use PSL to take time off from work for reasons related to domestic violence, stalking, or sexual assault. For purposes of this policy, "family member" means a child, parent, spouse, registered domestic partner, grandparent, grandchild, or sibling of the employee. "Child" means a biological child, a foster child, an adopted child, a step-child, a child of a registered domestic partner, a legal ward, or a child of a person standing in loco parentis. "Parent" means a biological, foster, or adoptive parent, a step-parent, or a legal guardian of the employee or the employee's spouse or registered domestic partner. "Spouse" means a legal spouse, as defined by California law. Accrued but unused PSL issued under this Agreement will not be paid out upon termination.

Employee must provide reasonable advance notification, orally or in writing, of the need to use PSL, if foreseeable. If the need to use PSL is not foreseeable, Employee must provide notice as soon as practicable.

e. Vacation Days:

Employee will accrue one day (8 hours) of paid personal/vacation time per month beginning immediately upon hire up to a cap of twenty-four (24) days (192 hours). Once the employee's accrued vacation reaches the maximum cap, further accrual of vacation is suspended until the employee has reduced the vacation balance below this limit. In such a case, no vacation will be earned for the period in which the employee's vacation was at the maximum. Accrued but unused vacation time will carry over from year to year, subject to this maximum accrual. Accrued but unused vacation time will be paid out upon termination.

f. Holidays

The following are scheduled paid holidays during which no services will ordinarily be required of employees. Employee will be paid per diem whether service is rendered on any of these days or not.

July 3	Independence Day
September 7	Labor Day
November 11	Veteran's Day
November 23-27	Thanksgiving Day Recess
December 21-January 1	Winter Break
January 18	Martin Luther King Day
February 15	President's Day
March 29 – April 2	Spring Break
May 31	Memorial Day

4. CONDITIONS OF EMPLOYMENT:

a. Extracurricular Assignments: Employee acknowledges that the Charter School's offer of employment is based upon Employee's express willingness to perform other activities as assigned by the Superintendent or Board of Directors of the Charter School. Employee's continuing employment is expressly subject to such acceptance of such duties when assigned.

b. Employee represents that he/she is not now under contract with any other school district or public school entity in the State of California.

5. EVALUATION:

The Superintendent or designee of the Charter School shall evaluate and assess in writing the performance of the Employee as specified in the Charter School's personnel policies. A failure to evaluate the Employee shall not prevent the Charter School from dismissing the Employee in accordance with this Agreement.

6. TERMINATION OF AGREEMENT/EMPLOYMENT:

This Agreement may be terminated by:

a. Mutual Agreement of the Parties:

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This Agreement may be terminated at any time and for any reason by mutual consent upon written agreement and mutual consent of the parties.

b. Termination For Cause:

The Employee may be terminated by the Board of Directors or Superintendent of the Charter School, at any time for "Cause." "Cause" shall include, but is not limited to, breach of this Agreement; the Employee's failure to perform his/her duties as set forth in this Agreement, as defined by law, or as specified in the above mentioned and incorporated by reference job specification; the Employee's failure or refusal to comply with the lawful and reasonable direction of his/her supervisor, or the policies, standards and/or rules of the Charter School; if it is determined that Employee has conducted himself/herself in an unprofessional, unethical, illegal or fraudulent manner, or has acted in a manner detrimental to the reputation, character or standing of the Charter School. The Charter School shall not terminate this Agreement pursuant to this paragraph until a written statement of the grounds of termination has first been served upon the Employee. The Employee shall have the right to a representative of his/her choice, at his/her expense, at a conference with the Board of Directors of the Charter School to review the recommendation for termination. The conference with the Board of Directors of the Charter School shall be the Employee's exclusive right to any hearing otherwise required by law and may occur before or after the termination depending upon the circumstances.

c. Death or Permanent Disability of Employee:

The death or permanent disability of the Employee shall terminate this Agreement and all rights provided for herein. Permanent disability shall exist when Employee suffers from a condition of mind or body that indefinitely prevents him/her from further performance of his/her essential duties, in the judgment of the Charter School, with or without reasonable accommodation.

c. Termination Without Cause:

The Board of Directors or Superintendent of the Charter School may also unilaterally and without Cause terminate this Agreement at any time by providing the Employee written notice of termination.

In the event that Employee's employment is terminated by the Charter School without Cause under this Section 6(d) and provided Employee has been employed

by Charter School for at least 90 days, Employee shall receive severance compensation of either: the remainder of his/her salary for the term of this Agreement; or one (1) month's salary at his/her then-current salary level, whichever is less. Employee is entitled to no other compensation, including but not limited to benefits, for any reason. To be entitled to severance compensation, Employee must first execute a written severance agreement that is acceptable to the Charter School.

7. NONRENEWAL OF CONTRACT:

The Board of Directors or Superintendent of the Charter School may, with or without Cause, and solely within its discretion, decide not to offer future employment contracts to the Employee.

8. OUTSIDE PROFESSIONAL ACTIVITIES:

By prior approval of the Superintendent or designee, the Employee may undertake for consideration outside professional activities, including consulting, speaking, and writing. The outside activities shall not occur during regular work hours. The Charter School shall in no way be responsible for any expenses attendant to the performance of such outside activities.

9. DUTY TO REPORT KNOWN OR REASONABLY SUSPECTED CHILD ABUSE:

Employee understands and acknowledges that Employee is a mandated reporter as defined by California Penal Code section 11165.7. As a mandated reporter, Employee is responsible to report to an appropriate agency whenever Employee, in his/her professional capacity or within the scope of his/her employment, has knowledge of or observes a child whom Employee knows or reasonably suspects to have been the victim of child abuse or neglect. Employee understands and acknowledges that he/she must follow up on his/her initial report by filing a written report with the same agency within 36 hours of receiving the information concerning, or observing, the incident.

By executing this Agreement, Employee is certifying that he/she has knowledge of California Penal Code section 11166 and will comply with its provisions.

10. GENERAL PROVISIONS:

a. Governing Law:

This Agreement and the rights and obligations of the parties shall be governed by

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and construed in accordance with the laws of the State of California.

b. Voluntary Agreement:

Employee represents that he/she has read this Agreement in full and understands and voluntarily agrees to all such provisions and that the Agreement has been fully explained to him/her by his/her own counsel or representative of his/her choosing. Employee further declares that, prior to signing this Agreement, he/she apprised himself/herself of relevant data, through sources of his/her own selection, including review by his/her own counsel or representative of his/her choosing, in deciding whether to execute this Agreement. Employee further represents that he/she has, as of the date of execution of this Agreement, the legal capacity to understand, agree to, and sign this Agreement, and that he/she has not assigned any rights or claims related hereto to any third party.

c. Entire Agreement:

This Agreement contains all the understandings and agreements between the parties. There are no oral understandings, terms, or conditions, and neither party has relied upon any representations, express or implied, not contained in the Agreement.

d. Modifications:

Any modifications or amendments of any of the terms and conditions of this Agreement must be made in writing and expressly agreed to by the Board of Directors of the Charter School and the Employee.

e. Assignment:

The Employee may not assign or transfer any rights or duties assumed under this Agreement.

f. Severability:

If any provision of this Agreement is held to be invalid or unenforceable by a court of competent jurisdiction, the remaining provisions of the Agreement shall continue in full force and effect.

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g. Waiver:

Either party to this Agreement may specifically and expressly waive, in writing, compliance by the other party thereto with any term, condition or requirements set forth in this Agreement. Either party to this Agreement may specifically and expressly waive, in writing, any breach of any term, condition or requirement of this Agreement by the other party hereto. However, in the event that either party makes or gives such a waiver, such action shall not constitute a further or continuing waiver of any preceding or succeeding breach, or requirement of compliance with, the same or any other provision or contractual requirement, unless a specific statement to the contrary is contained with such waiver. The waiving party may, at any time thereafter, require further compliance by the other party hereto with the requirements or provisions of this Agreement that have been so waived. The consent of one party to any act by the other party for which such written consent was required shall not be deemed to imply consent or waiver of the necessity of obtaining such written consent for the same or similar acts in the future. No waiver or consent shall be implied from the silence or from the failure of any party to act, except as otherwise specified in this Agreement.

11. ACCEPTANCE OF EMPLOYMENT:

By signing below, the Employee declares as follows:

a. Employee has read this Agreement and accepts employment with the Charter School on the terms specified herein.

b. All information Employee has provided to the Charter School related to Employee's employment is true and accurate.

c. This is the entire Agreement between the Charter School and Employee regarding the terms and conditions of employment. This is a final and complete Agreement and there are no other agreements, oral or written, express or implied, concerning the subject matter of this Agreement.

Employee Signature: _____ Date: _____

Address: _____

Telephone: _____

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CHARTER SCHOOL APPROVAL:

Dated: _____

_____ _____

Signature of AIMS Board Superintendent of AIMS

718-4/4675012.2

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FIXED TERM EMPLOYMENT AGREEMENT [CERTIFICATED]

Between

AMERICAN INDIAN MODEL SCHOOLS

And

[EMPLOYEE NAME]

This EMPLOYMENT AGREEMENT is entered into this [DATE], by and between the Board of Trustees of American Indian Model Schools (hereinafter referred to as the "Charter School"), and Marissa Manson (hereinafter referred to as the "EMPLOYEE"). The Charter School and EMPLOYEE are collectively referred to as the "parties."

The Charter School desires to employ EMPLOYEE as a [TITLE] at the Charter School under the following terms and conditions:

1. **RECITALS:**

   a. The Charter School has been established and operates pursuant to the Charter Schools Act of 1992, Education Code section 47600, et seq. The Governing Board of the Oakland Unified School District approved the Charter School. A copy of the Charter School's charter is available for review.

   b. The Charter School is considered a separate legal entity from the District that granted the charter. The EMPLOYEE signing below expressly recognizes that the Charter School and not the District is employing him. The decision to employ EMPLOYEE under this Agreement is subject to approval by the Board of Trustees of the Charter School.

   c. Pursuant to Education Code section 47610, the Charter School must comply with all of the provisions set forth in its charter, but is otherwise exempt from the laws governing school districts, except as specified in Education Code section 47610. The parties recognize that the provisions of the California Education Code do not govern the Charter School, except as expressly set forth in the Charter Schools Act of 1992.

   d. The Charter School desires to hire EMPLOYEE to assist the Charter School in achieving the goals and meeting the requirements of the Charter School's charter.

2. **TERM:**

   This AGREEMENT shall commence on July 1, 2020 and shall end on June 30, 2021.

The term of this AGREEMENT is subject to the provisions of Section 7 regarding termination.

3. **EMPLOYMENT TERMS:**

a. Position: Teacher

A copy of the job specification for the position of Teacher is attached hereto and incorporated by reference herein. In addition to the duties listed in the job specification, the Charter School may ask EMPLOYEE to, among other things, attend meetings, supervise field trips, supervise playground or lunch times or participate in extracurricular activities. These duties may be amended from time to time in the sole discretion of the Charter School.

b. (X) Full-time or (__) Part-time (specify hours, workweek, and work year):

This full-time position includes 205 paid days (depending on start date) , over 11 months, annually. The 205 days includes 190 teaching days, 5 Teacher Orientation days, and 10 other non-teaching days per school year. Non-teaching days will consist of professional development, preparation time, and other school-related duties. Full-time certificated employees also receive 25 paid holiday/vacation days per school year, outlined in the attached 2020-2021 school calendar. Any days that EMPLOYEE is required to work on a scheduled school holiday or over 205 days will be paid on a pro rata basis. Beginning and ending times of work days for the Employee shall be determined by the needs and schedules at the specific sites where employees are assigned.

c. The EMPLOYEE agrees that he/she shall at all times faithfully, industriously, and to the best of his/her ability perform all of the duties that may be required of the EMPLOYEE pursuant to the express and implicit terms of this AGREEMENT and the job specification. The EMPLOYEE understands that in light of the Charter School's size and limitations on availability of funds and personnel, the Charter School must be flexible and the Charter School may at times make assignments that are in addition to those expressly described in this AGREEMENT and the job specification. Employee will not render services in person or by electronic means, paid or otherwise, for any other person or entity during the scheduled work hours with the school.

4. **COMPENSATION AND BENEFITS:**

a. **Salary:** Compensation shall be **[SALARY AMOUNT]** annually less statutory and other authorized deductions. The EMPLOYEE understands that his/her position is exempt from overtime under State and Federal law. Salary will be paid semi-monthly over an eleven-month period beginning with the first pay period following the Effective Date. Paychecks will compensate employees for 1/22 of their annual

salary. **Any annual or monthly bonus or stipend shall be pro-rated to the official hire date of the Employee.** Any overpayments shall be repaid within the 2020-2021 year.

b. **Benefits:** The EMPLOYEE shall be entitled to all health and welfare benefits granted to other employees of the Charter School in the same classification, workday, and work year.

c. **Paid Sick Leave ("PSL"):** In satisfaction of the California Healthy Workplaces, Healthy Families Act, EMPLOYEE will be allotted 8 hours per month for eleven months (88 hours) of PSL per school year beginning immediately upon the effective date of this Agreement. PSL days are not accrued on an as-worked basis but rather are allotted to the eligible employees on the first day of work each 11-month school year for use in the current school year. Employees may use PSL beginning on the 30th day after the effective date of this Agreement. Employees hired after the start of the work year will be allotted a prorated amount of PSL at the rate of one (1) day per month. Employees may use their accrued PSL to take paid time off for the diagnosis, care, or treatment of an existing health condition of (or preventative care for) the employee or the employee's family member. Employee may also use PSL to take time off from work for reasons related to domestic violence, stalking, or sexual assault. For purposes of this policy, "family member" means a child, parent, spouse, registered domestic partner, grandparent, grandchild, or sibling of the employee. "Child" means a biological child, a foster child, an adopted child, a step-child, a child of a registered domestic partner, a legal ward, or a child of a person standing in loco parentis. "Parent" means a biological, foster, or adoptive parent, a step-parent, or a legal guardian of the employee or the employee's spouse or registered domestic partner. "Spouse" means a legal spouse, as defined by California law.

PSL - Accrued but unused PSL in excess of 72 hours may not be carried over from year to year and will not be paid out upon termination.

PSL may be taken in minimum increments of two hours. Employee must provide reasonable advance notification, orally or in writing, of the need to use PSL, if foreseeable. If the need to use PSL is not foreseeable, Employee must provide notice as soon as practicable.

d. Holidays

The following are scheduled paid holidays during which no services will ordinarily be required of employees. Employee will be paid per diem whether service is rendered on any of these days or not.

September 7	Labor Day
November 11	Veteran's Day
November 23-27	Thanksgiving Day Recess
December 21-January 1	Winter Break

January 18	Martin Luther King Day
February 15	President's Day
March 29-April 2	Spring Break
May 31	Memorial Day

5. **CONDITIONS OF EMPLOYMENT:**

a. **General Laws:** This EMPLOYMENT AGREEMENT is subject to all applicable laws of the United States, the State of California and to the lawful rules and regulations of the California State Board of Education and the rules, regulations and policies of the Charter School and the Board of Trustees of the Charter School.

b. **Credential:** EMPLOYEE represents that he/she possesses the following California Credentials and/or certificates:

Credential	*Expires*
[LIST CREDENTIALS]	

EMPLOYEE further represents that he/she is not now under contract with any other school district or public school entity in the State of California.

EMPLOYEE warrants and represents that he/she will, with respect to each credential recited above and any other credential subsequently obtained:

1. Immediately register each credential with all appropriate agencies.

2. Take and pass all examinations or continuing education courses that are now, or may be required for renewal of each credential.

3. Refrain from any act, or omission, which is intended to or will result in suspension, revocation, or de-registration of any or all credentials.

4. Acknowledge that his/her continuing employment with the Charter School is expressly subject to maintenance of each credential. Failure to maintain each credential may be treated by the Charter School, at its sole option, as grounds for dismissal.

5. Failure to pass CBEST or other Charter School-prescribed proficiency test. No employment under this AGREEMENT may continue beyond the date of notification that EMPLOYEE either (1) failed such a test or (2) failed to appear for the test. In the event of either failure, this AGREEMENT shall automatically terminate and the Charter School will no longer employ EMPLOYEE.

6. The responsibility to maintain a valid California Teaching Credential rests with Employee. Expiration of Employee's California Teaching Credential

shall automatically terminate this AGREEMENT and the Charter School will no longer employ EMPLOYEE.

c. **Extracurricular Assignments:** EMPLOYEE acknowledges that the Charter School's offer of employment is based upon his/her express willingness to perform teaching and/or other student activities as assigned by the Head of School of the Charter School. EMPLOYEE's continuing employment is expressly subject to such acceptance of such duties when assigned. Compensation for assignment to teaching and/or student activity duties will be in accordance with Charter School policies.

6. **EVALUATION:**

The Superintendent of the Charter School or designee shall evaluate and assess in writing the performance of the EMPLOYEE as specified in the Charter School personnel policies. A failure to evaluate the EMPLOYEE shall not prevent the Charter School from dismissing the EMPLOYEE in accordance with this AGREEMENT.

7. **TERMINATION OF AGREEMENT/EMPLOYMENT:**

This AGREEMENT may be terminated by:

a. **Mutual Agreement of the Parties:** This AGREEMENT may be terminated at any time by mutual consent, for any reason, of the Board of Trustees of Charter School and the EMPLOYEE upon written AGREEMENT.

b. **Termination For Cause:** The EMPLOYEE may be terminated by the Board of Trustees or Superintendent of the Charter School, at any time for "Cause." "Cause" shall include, but is not limited to, breach of this AGREEMENT or the EMPLOYEE'S failure to perform his/her duties as set forth in this AGREEMENT, as defined by law, or as specified in the above mentioned and incorporated by reference job specification; the EMPLOYEE's failure or refusal to comply with the lawful and reasonable direction of his/her supervisor, or the policies, standards and/or rules of the Charter School; if it is determined that EMPLOYEE has conducted herself in an unprofessional, unethical, illegal, or fraudulent manner, or has acted in a manner detrimental to the reputation, character, or standing of the Charter School. The Charter School shall not terminate this AGREEMENT pursuant to this paragraph until a written statement of the grounds of termination has first been served upon the EMPLOYEE. The EMPLOYEE shall have the right to a representative of his/her choice, at his/her expense, at a conference with the Board of Trustees of the Charter School to review the recommendation for termination. The conference with the Board of Trustees of the Charter School shall be the EMPLOYEE's exclusive right to any hearing otherwise required by law and may occur before or after the termination depending upon the circumstances.

c. **Death or Incapacitation of EMPLOYEE:** The death of the EMPLOYEE shall terminate this AGREEMENT and all rights entitled under this AGREEMENT. In the event that the EMPLOYEE becomes incapacitated to the extent that, in the judgment of the Charter School, the EMPLOYEE may no longer perform the essential functions of his/her job as set forth in the above referenced and incorporated job specifications, the Charter School may terminate this AGREEMENT.

d. In the event that EMPLOYEE's employment terminates pursuant to Section 7(a), 7(b), or 7(c), he/she shall receive any unpaid portion of his/her then salary (prorated and minus any applicable deductions) for services rendered through the last day that he/she worked. EMPLOYEE is entitled to no other compensation for any reason.

e. **Early Termination Without Cause:**

The Board of Directors or Superintendent of the Charter School may also unilaterally and without Cause terminate this Agreement by providing the Employee written notice of termination.

In the event that EMPLOYEE'S employment is terminated by the Charter School without Cause under this Section 7(e), Employee shall receive severance compensation of either: the remainder of his/her salary for the term of this Agreement; or one (1) month's salary at his/her then-current salary level, whichever is less. EMPLOYEE is entitled to no other compensation, including but not limited to benefits, for any reason. To be entitled to severance compensation, Employee must first execute a written severance agreement that is acceptable to the Charter School.

8. **NONRENEWAL OF CONTRACT:**

The Board of Trustees of the Charter School may, with or without Cause, and solely within its discretion, decide not to offer future employment contracts to the EMPLOYEE.

9. **OUTSIDE PROFESSIONAL ACTIVITIES:**

By prior approval of the Head of School, the EMPLOYEE may undertake for consideration outside professional activities, including consulting, speaking, and writing. The outside activities shall not occur during regular work hours. The Charter School shall in no way be responsible for any expenses attendant to the performance of such outside activities.

10. **DUTY TO REPORT KNOWN OR REASONABLY SUSPECTED CHILD ABUSE:**

California Penal Code section 11166 requires any child care custodian who has knowledge of, or observes, a child in his or her professional capacity or within the scope of his or her employment whom he or she knows or reasonably suspects has been the victim of child

abuse to report the known or suspected instance of child abuse to a child protective agency immediately, or as soon as practically possible, by telephone and to prepare and send a written report thereof within thirty-six (36) hours of receiving the information concerning the incident.

For purposes of California Penal Code section 11166, a "child care custodian" includes:

a. any person employed as a teacher, a teacher's aide, a teacher's assistant, or an instructional aide by any public or private school who has been trained in the duties imposed by California Penal Code section 11166;

b. a classified employee of any public school who has been trained in the duties imposed by California Penal Code section 11166; or

c. administrative officers, supervisors of child welfare and attendance, or certificated pupil personnel employees of any public or private school.

By executing this AGREEMENT, EMPLOYEE is certifying that he/she has knowledge of California Penal Code section 11166 and will comply with its provisions.

11. **GENERAL PROVISIONS:**

a. **Governing Law:** This AGREEMENT and the rights and obligations of the parties shall be governed by and construed in accordance with the laws of the State of California.

b. Voluntary Agreement:

Employee represents that he/she has read this Agreement in full and understands and voluntarily agrees to all such provisions and that the Agreement has been fully explained to him/her by his/her own counsel or representative of his/her choosing. Employee further declares that, prior to signing this Agreement, he/she apprised himself/herself of relevant data, through sources of his/her own selection, including review by his/her own counsel or representative of his/her choosing, in deciding whether to execute this Agreement. Employee further represents that he/she has, as of the date of execution of this Agreement, the legal capacity to understand, agree to, and sign this Agreement, and that he/she has not assigned any rights or claims related hereto to any third party.

c, **Entire Agreement:** This AGREEMENT contains all the understandings and agreements between the parties. There are no oral understandings, terms, or conditions, and neither party has relied upon any representations, express or implied, not contained in the AGREEMENT.

d. **Modifications:** Any modifications or amendments of any of the terms and conditions of this AGREEMENT must be made in writing and expressly agreed to by the Board of Trustees of the Charter School and the employee.

e. **Assignment:** The EMPLOYEE may not assign or transfer any rights or duties assumed under this AGREEMENT.

f. **Severability:** If any provision of this AGREEMENT is held to be invalid or unenforceable by a court of competent jurisdiction, the remaining provisions of the AGREEMENT shall continue in full force and effect.

12. **ACCEPTANCE OF EMPLOYMENT:**

By signing below, the EMPLOYEE declares as follows:

1. EMPLOYEE has read this AGREEMENT and accepts employment with the Charter School on the terms specified herein.

2. All information EMPLOYEE has provided to the Charter School related to EMPLOYEE'S employment is true and accurate.

3. This is the entire AGREEMENT between the Charter School and EMPLOYEE regarding the terms and conditions of EMPLOYEE'S employment. This is a final and complete AGREEMENT and there are no other agreements, oral or written, express or implied, concerning the subject matter of this AGREEMENT.

Employee Signature:_____ Date:_____

Address: _____

Telephone:_____

CHARTER SCHOOL APPROVAL:

_____ Date: _____
Signature of AIMS Board

_____ Date: _____
Superintendent of AIMS

718-4/4675055.1

AIMS Board Meeting Item Cover Letter

Item: Contracts and Personnel Report

Presented By: Delicia Moghadam HR Manager

Staff Recommendation:

Approval of the Contracts

Committee Approval:

Total Associated Cost:

Included in Budget?

Over or Under Budget?

Amount Over/Under Budget?

Included in LCAP? N/A

Which LCAP?

Coversheet

Finance Committee Calendar Packet

Section:	III. Action Items
Item:	E. Finance Committee Calendar Packet
Purpose:	Vote
Submitted by:	
Related Material:	Board.2020.2021.Calendar (1) (1).docx Internal Fiscal Reporting Operations calendar.docx Event Schedule Planner 2020 Finance Committee.pdf AIMS Finance Comittee Cover 2020 21 Finance Calendar.pdf

AIMS 2020-2021 BOARD/COMMITTEE MEETING CALENDAR

AIMS 2020-2021 BOARD/COMMITTEE MEETING DATES

MONTH	FINANCE COMMITTEE 2nd THURSDAY	FACILITIES COMMITTEE 2nd THURSDAY	GOVERNANCE COMMITTEE 1st TUESDAY	PRESIDENT/ SUPERINTENDENT AGENDA MEETING	BOARD MEETING 3rd TUESDAY
August	8/13/2020	8/13/2020	8/04/2020	8/11/2020	8/18/2020

***August 18, 2020 – Board Meeting -**

No later than August 2020, the Board shall establish, in consultation with the Superintendent, the Superintendent's Work Plan and the performance goals for the 2020-2021 school year and the Board and Superintendent shall agree on the evaluation form for the 2020-2021 school year. The Work Plan and performance goals shall be reduced to writing.

Note: The Board and the Superintendent shall agree upon a written evaluation format which shall be used during the term.

September	9/10/2020	9/10/2020	9/01/2020	9/08/2020	9/15/2020
October	10/08/2019	10/08/2019	10/06/2020	10/13/2020	10/20/2020
November	11/12/2020	11/12/2020	11/03/2020	11/10/2020	11/17/2020
December	None	None	None	None	12/15/2020 – Special Bd. Meting
January	1/14/2021	1/14/2021	1/05/2021	1/12/2021	1/19/2021

***January 19, 2021 – Board Meeting (or Special Meeting) to be held on or before Sunday, January 31, 2021) – No later than January 31 of each year of this Agreement, the Board and the Superintendent shall meet to discuss and review the Superintendent's progress in meeting the performance goals approved at the August 18, 2020 meeting of the Board.**

February	2/11/2021	2/11/2021	2/4/2021	2/09/2021	2/16/2021
March	3/11/2021	3/11/2021	3/02/2021	3/09/2021	3/16/2021
April	4/08/2021	4/08/2021	4/06/2021	4/13/2021	4/20/2021

***April 20, 2021 Board Meeting (or Special Board Meeting to be held on, before Saturday, May 1, 2021) – The Superintendent, prior to her evaluation, shall provide the Board a written self-evaluation of her accomplishments and progress toward meeting the agreed upon goals. After the Board receives the Superintendent's self-evaluation, the Board and the Superintendent shall meet no later than May 31, 2021 of each year of this Agreement to discuss the Superintendent's self-evaluation.**

May	**5/13/2021**	**5/13/2021**	**5/04/2021**	**5/11/2021**	**5/18/2021**

An evaluation shall be deemed to be "satisfactory" if a majority of Board members have rated the Superintendent's performance as satisfactory in individual evaluations prepared by each board member.

If the Board concludes that the Superintendent's performance is unsatisfactory. the Board shall identify in writing specific areas where improvement is required, provide written recommendations for improvement, and notify the Superintendent that another evaluation will be conducted within six months. (Board meeting – November 16, 2021). Such written recommendations and specifications for improvement shall be provided within 30 days of the evaluation. (Board meeting, December 15, 2020)

June	**6/08/2021**	**6/08/2021**	**6/01/2021**	**6/08/2021**	**6/15/2021**
July	**None**	**None**	**None**	**None**	**7/20/2021****

***Source: Superintendent's Contract**
****Proposed date for 2021 Board Retreat**

If at any time any regular meeting falls on a holiday, (Federal, State or local), such regular meeting shall be held on the next business day. When required by law, meetings of advisory committees or standing committees, for which an agenda is posted at least 72 hours in advance of the meeting in accordance with law, shall be considered regular Board meetings.

Note: The Board of Directors' 2020-2021 meeting does not include special and/or emergency meetings. However, the impact of COVID-19 remains.

Special meetings may be called on an as-needed basis by the Board Chair or a majority of the members of the board, consistent with legal requirements.

Emergency meetings may be called by a Board majority when an emergency situation arises involving matters upon which prompt action is necessary due to the disruption or threatened disruption of public facilities in accordance with law.

AIMS K12 FISCAL YEAR 2020-2021 CALENDAR KEY DEADLINES

MONTH	DUE FROM	DUE TO	ASSIGNMENT	ACTION
-	-	-	-	-
JULY 2020				
7/1/2020- Postponed until December 15,2020	School Sites	STATE: CDE	Adopted LCAP 20/21 Submission (delayed until December)	All Charters must adopt/Update the LCAP by JULY 1 of each year E.C Title %, Chapter 14.5. Email PDF file and submit one signed Hard Copy
7/3/2020	***SCHOOL CLOSED***	***SCHOOL CLOSED***	***SCHOOL CLOSED***	***SCHOOL CLOSED***
Mid-July TBD	Enrollment/ CSMC	STATE	PENSEC: Pupil Estimates for New or Significantly Expanding Charters (PENSEC)	Included estimated Average Daily Attendance (ADA) and other pupil counts for fiscal year 2018-19 (online submission to CDE)
7/15/2020	FINANCE/VTD	STATE/FED	2019-2020 940 Taxes Due	
	CSMC/Finance	STATE: CDE	Federal Cash Management Data Collections - Report 1	Mandatory reporting involving Title 1, Part A; Title 1 Part D, Subpart 2: Title II, PartA and Title III: Aims is required to report the cash balance for each of these programs to The California Department of Education (CDE)
	CSMC	STATE: CDE	Submit Cal Pads Data End of Year 1,2 & 3	Includes course completion, CTE status, program participation, absence summary cumulative enrollment and discipline information
	CSMC	STATE	2nd QTR 941,DE9 & DE9c Report Filing Distribution	CSMC ensures providing timely reporting of all quarterly reports to appropriate governmental programs
7/29/2020	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR GOVERNANCE AGENDA**	**Action Items: Fiscal Policies (Authorizer requirement)**

VALID

AUGUST 2020				
8/4/2020	Governance Committee	PUBLIC	AIMS Governance Committee Meeting: Action Items	***Action Items: Fiscal Policies (Authorizer requirement)***
8/7/2020	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR FINANCE AGENDA**	
8/11/2020	Superintendent		AIMS President/Superintendent Agenda Meeting	
8/12/2020	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR BOARD AGENDA**	
8/12/2020	AIMS		**1st Day of School**	
8/13/2020	Finance Committee	PUBLIC	AIMS Finance Committee Meeting: Action Items	***Review: Fiscal Policies (Authorizer requirement) ; General Liability Policy, Unaudited Actuals***
8/13/2020	Facilities Committee	PUBLIC	AIMS Facilities Committee Meeting	
8/15/2020	Business Services	CSMC	***Monthly Close for July***	
8/18/2020	Board	PUBLIC	AIMS Board Meeting - 1st of New Fiscal Year	Approval of Board and Operations Calendar; Unaudited Actuals, General Liability Insurance, Taxes, Con App for 2020
8/26/2020	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR GOVERNANCE AGENDA**	
8/27/2020	Enrollment/ CSMC	OUSD	Attendance Report: Month 1	Attendance period from 7/27/20 to 8/21/20
8/27/2020	CSMC	AIMS FINANCE	REQUEST data from CSMC for East West Bank	Request information from CSMC
8/31/2020	CSMC/Business Srvs	EAST WEST BANK	Financial Data due to East West Bank: Cash Balances as of June 2020	Internally Prepared Financial Data due to East West Bank;

INTERNAL DRAFT

SEPTEMBER 2020				
9/1/2020	**CSMC/Business Srvs**	**OUSD**	**Unaudited Actuals Data for 19/20 Fiscal Year due to Oakland Unified School District**	**Due to Oakland Unified School District- Board Approval Required**
9/1/2020	Governance Committee		**AIMS Governance Committee Meeting**	
9/6/2020	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR FINANCE/FACILITIES AGENDA**	
9/7/2020	***SCHOOL CLOSED***	***SCHOOL CLOSED***	***SCHOOL CLOSED***	
9/8/2020	Superintendent		**AIMS President/Superintendent Agenda Meeting**	
9/10/2020	Finance Committee		**AIMS Finance Committee Meeting :**	
9/10/2020	Facilities Committee		**AIMS Facilities Committee Meeting:**	
9/10/2020	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR BOARD AGENDA**	**Finance Board Report (July 2020 Cash)**
9/15/2020	Business Services	CSMC	***Monthly Close for August***	
9/15/2020	**OUSD on behalf of AIMS**	**ACOE**	**APPROVED UNAUDITED ACTUALS DUE TO ALAMEDA COUNTY OFFICE OF EDUCATION**	**STATE MANDATED REQUIREMENT**
9/15/2020	Board	PUBLIC	**AIMS Board Meeting**	Approval of Conflict of Interest Policy; Finance Board report (July 2020 Cash)
9/24/2020	Enrollment/ CSMC	OUSD	Attendance Report: Month 2	Attendance report for 8/24/20 to 9/18/20
9/30/2020	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR**	

INTERNAL DRAFT

			GOVERNANCE AGENDA	
OCTOBER	**2020**			
Early October Date TBD	Enrollment/CSMC	STATE-CDE	20 Day Report Submission	Complete online report for CDE, and submit signed report & supporting Documents to Oakland unified School District
10/2/2020	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR FINANCE/FACILITIES AGENDA**	
10/5/2020	CSMC/VTD/Bus Srvs	VTD	19/20 Audit Begins	Audit collection and submission activity between American Indian Model Schools, Charter School Management Company and V.T.D(Auditing Firm)
10/6/2020	**Governance**	AIMS	**AIMS Governance Committee Meeting**	Finance
10/8/2020	**Finance**	AIMS	**AIMS Finance Committee Meeting**	
10/8/2020	**Facilities**	AIMS	**AIMS Facilities Committee Meeting**	
10/12/2020	CSMC/VTD/Bus Srvs	VTD	*Final Submission Date for Audit Information to Auditors*	In order to be prepared for the Approval of the Audit at the end of November; All information needs to be submitted to VTD
10/13/2020	**Superintendent**	AIMS	**AIMS President/Superintendent Agenda Meeting**	
TBD	Middle School Head	OUSD	Measure G1 Carry-Over Staff & Community Engagement	Carryover over $5,000: 1) Start engaging community and staff engagement regarding plans for carryover funds. Meeting documentation (minutes, agenda, sign-in sheets must be submitted with the application).

INTERNAL DRAFT

TBD (Mid October)	Operations/FINANCE	OUSD	AIMS Webpage Audit performed by OUSD	REQUIRED INFO: SARC Report(E.C 35258), Board Agenda and Meeting Dates; School Attendance Calendar; Board Approved Budget Report; Audit Report; LCAP report/LCAP budget/Fiscal Conflict of Interest Policy; Board members contact information
10/14/2020	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR BOARD AGENDA**	
10/15/2020	Business Services	CSMC	***Monthly Close for September***	
10/20/2020	**Board**	PUBLIC	**AIMS Board Meeting**	
10/22/2020	Enrollment/ CSMC	OUSD	Attendance Report: Month 3	Attendance for period 09/21/2020 - 10/16/2020
TBD	Middle School Head	OUSD	Measure G1 Carry-Over Justification Due to Oakland Unified School district	**STEP 1:** Meeting documentation (minutes, agenda, sign-in sheets must be submitted with the application). Complete the Measure G1 Carryover Justification Long Form submit with required engagement documentation. 3) Submit to Middle School network office by the deadline October 31, 2018 **STEP 2:** Measure G1 Commission reviews proposal and a brief presentation is made by site. Measure G1 commission will submit recommended plans to BOE for approval. Once BOE approved, sites will be able to move forward with their plans.
10/28/2020	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR GOVERNANCE AGENDA**	
10/31/2020	AIMS	AIMS	CUT-OFF for **First Interim** Reporting Expenses	Second Interim is reported on the time period lapsing July 1st, 2020 - October 31st,2020
NOVEMBER	**2020**			
11/6/2020	CSMC/Business Srvs	CSMC	Documents for **First Interim** preparation	Submitting final documents from vendors for closing

INTERNAL DRAFT

???	Operations	FEDERAL	Prop 39 Facility Request	Required Reporting Provided to Office of Charter Schools
11/3/2020	Governance Committee	BOARD	**AIMS Governance Committee Meeting**	Review of AIMS Submission Date Calendar /Review of policies and Handbooks/Review of Check over $8000/ Review of any new services or contracts
TBD	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR FINANCE/FACILITIES AGENDA**	
11/10/2020	Superintendent	BOARD	**AIMS President/Superintendent Agenda Meeting**	CONFIDENTIAL
11/12/2020: Meeting needs to move to end of month to provide time for processing 1st interim	Finance Committee	PUBLIC	**AIMS Finance Committee Meeting**	***11/12/2020: Meeting needs to move to end of month to provide time for processing 1st interim***
11/12/2020	Facilities Committee	PUBLIC	**AIMS Facilities Committee Meeting**	Review of upcoming Projects/ DSA applications/ Prop 39 projects/ Facilities Grant
11/12/2020	CSMC	EWB	Consolidated Company Prep'd Financial Statements Due	Due to EWB period ending September 30, 2020
11/13/2020	Business Services	CSMC	***Monthly Close for October (1st Interim Data)***	
11/16 -11/20/2020	CSMC	AIMS	Review of Financials for 1st Interim Preparation	In office preview of 1st Interim reporting documents/ Revisions if necessary
11/19/2020	Enrollment/ CSMC	OUSD	Attendance Report: Month 4	Attendance Period from 10/19/2020 to 11/13/2020; include Student Exit Report for any losses
???	Operations	OUSD	Charter Enrollment Data Report Due to Office of Charter	
???	Operations	STATE	District Immunization Report	
???	Operations	STATE	California Dashboard Report	

INTERNAL DRAFT

11/25 - 11/26/2020 Preparation of ALT Forms & Multi-year for OUSD	CSMC/FINANCE	AIMS	Documents for **First Interim** preparation	In office preview of 1st Interim reporting documents/ Revisions review/ Preparation for approval/ PowerPoint created
11/25/2020 - 11/27/2020	***SCHOOL CLOSED***	***SCHOOL CLOSED***	***SCHOOL CLOSED***	
11/26/2020	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR FINANCE/ BOARD AGENDA**	
11/26/2020	***Board***	***BOARD***	***Post Agenda for Special Finance/ Board Meeting***	
11/27/2020 Special Board Meeting Needed. Cancel Special Meeting in December	Finance Committee	PUBLIC	**AIMS Finance Committee Meeting**	
11/27/2020 Special Board Meeting Needed. Cancel Special Meeting in December	Board	PUBLIC	**AIMS Board Meeting: *Action Items***	***ACTION ITEM(S):*** Approval of 2019-2020 Audit and 2020-21 1st Interim
DECEMBER	**2020**			
12/1/2020	Business Services	OUSD	**DUE TO OUSD: First Interim (July - October) BOARD APPROVAL REQUIRED**	OUSD requires the submission in order to perform the requires analysis for a timely submission to Alameda County Office of Education
	CSMC	STATE - CDE	Submit Cal Pads Data Fall 1	Includes course completion, CTE status, program participation, absence summary cumulative enrollment and discipline information
12/15/2020	**OUSD on behalf of AIMS**	**ACOE**	**APPROVED FIRST INTERIM REPORTS DUE TO ALAMEDA**	**STATE MANDATED REQUIREMENT**

			COUNTY OFFICE OF EDUCATION	
12/16/2020	Enrollment/ CSMC	OUSD	Attendance Report Due: Month 5 (P-1)	Attendance Period from 11/16/2020 to 12/11/2020; include Student Exit Report for any losses
12/16/2020	Enrollment/ CSMC	OUSD	Review and Sign the P1 Report at OUSD	
12/16/2020	CSMC/VTD/Business Srvs	OUSD	**DUE TO OUSD: Completed 19-20 Audit Due to OUSD**	One PDF Copy and One hard Copy delivered to OUSD and Posted on AIMS webpage
12/17/2020	AIMS	OUSD	**REQUIRED: Post Approved Audit and 1st Interim to AIMS webpage**	
12/17/2020	CSMC/Business Srvs	EWB	Financial Data due to East West Bank: Final Audit	AIMS Audited financials are due 150 days from the end of the fiscal year 6/30/2018 to the bank for reconciliation of accounts
12/28/2020	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR GOVERNANCE AGENDA**	
JANUARY	**2021**			
12/21/2020 to 1/1/2021	***SCHOOL CLOSED***	***SCHOOL CLOSED***	***SCHOOL CLOSED***	
1/5/2021	Governance Committee	BOARD	**AIMS Governance Committee Meeting**	
1/8/2021	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR FINANCE/FACILITIES AGENDA**	
1/12/2021	Superintendent	BOARD	**AIMS President/Superintendent Agenda Meeting**	
1/12/2021	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR BOARD AGENDA**	
1/14/2021	Finance Committee	PUBLIC	**AIMS Finance Committee Meeting**	

INTERNAL DRAFT

1/14/2021	Facilities Committee	PUBLIC	**AIMS Facilities Committee Meeting**	
1/14/2021	Enrollment/ CSMC	OUSD	Attendance Report Due: Month 6	Attendance Period from 12/14/2020 to 01/08/2020; include Student Exit Report for any losses
1/14/2021	Enrollment/CSMC	OUSD	Review and Sign the P1 Report at OUSD	Required to submit P-1 report to the State
1/19/2021	Board	PUBLIC	**AIMS Board Meeting:**	
1/20/2021	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR GOVERNANCE AGENDA**	
1/31/2021	AIMS	AIMS	CUT-OFF for **Second Interim** Reporting Expenses	Second Interim is reported on the time period lapsing November 1st, 2017 - January 31,2019
FEBRUARY	**2021**			
2/4/2021	Governance Committee	BOARD	**AIMS Governance Committee Meeting**	
2/6/2021	CSMC/Business Srvs	CSMC	Documents for **First Interim** preparation	Submitting final documents from vendors for closing
	CSMC	AIMS	AIMS 1st Review of **Second Interim** Reporting Forms	
2/9/2021	Superintendent	BOARD	**AIMS President/Superintendent Agenda Meeting**	
2/11/2021	Enrollment/ CSMC	OUSD	Attendance Report Due: Month 7	Attendance Period from 01/07/2019 to 02/01/2019; include Student Exit Report for any losses
2/7/2021	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR FINANCE/FACILITIES AGENDA**	
2/11/2021	Finance Committee	PUBLIC	**AIMS Finance Committee Meeting**	***Review of Independent Auditor Selection Form for Submission to OUSD, approval of workers comp and Student Accident insurance, cyber policy***

INTERNAL DRAFT

2/11/2021	Facilities Committee	PUBLIC	**AIMS Facilities Committee Meeting**	
2/15/2021	Business Services	CSMC	***Monthly Close for January(2nd Interim Data)***	
2/16/2021	Board	PUBLIC	**AIMS BOARD MEETING: *Fiscal Action Items: Auditor Selection/ RENEWAL WC, STUDENT INS/APPR 2nd INTERIM***	Approval of Independent Auditor Selection Form for Submission to OUSD, approval of workers comp and Student Accident insurance, cyber policy
2/16/2021	HR/Finance	Berkshire	Workers Compensation Audit	
???	Operations	STATE	**District Wide SARC Report Due**	
2/25/2021	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR GOVERNANCE AGENDA**	
2/26/2020	***Board***	***BOARD***	***Post Agenda for Special Finance/ Board Meeting***	
2/27/2021 Special Board Meeting Needed.	Finance Committee	PUBLIC	**AIMS Finance Committee Meeting**	
2/27/2021 Special Board Meeting Needed.	Board	PUBLIC	**AIMS Board Meeting: *Action Items***	***ACTION ITEM(S):*** Approval of 2019-2020 Audit and 2020-21 1st Interim
MARCH	**2021**			
3/1/2021	CSMC/Business Srv	**OUSD**	Submission of 2nd Interim Due to OUSD: Board Approval Required	OUSD requires the submission in order to perform the requires analysis for a timely submission to Alameda County Office of Education
3/2/2021	Governance Committee	BOARD	**AIMS Governance Committee Meeting**	
3/5/2021	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR FINANCE/FACILITIES AGENDA**	
3/9/2021	Superintendent	BOARD	**AIMS**	CONFIDENTIAL

INTERNAL DRAFT

			President/Superintendent Agenda Meeting	
3/11/2021	Enrollment/ CSMC	OUSD	Attendance Report Due: Month 8	Attendance Period from 02/08/2021 to 03/05/2021; include Student Exit Report for any losses
3/11/2021	Finance Committee	PUBLIC	**Finance Committee Meeting :** ***Fiscal Action Items***	***Review Directors and Officers Insurance***
3/11/2021	Facilities Committee	PUBLIC	**AIMS Facilities Committee Meeting**	
3/12/2021	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR BOARD AGENDA**	
3/15/2021	**OUSD on behalf of AIMS**	**ACOE**	**APPROVED 2nd INTERIM REPORTS DUE TO ALAMEDA COUNTY OFFICE OF EDUCATION**	**STATE MANDATED REQUIREMENT**
TBD	**AIMS**	**OUSD**	**OUSD SITE VISIT For District Wide Audit**	
TBD: Mid-March	Business Services	OUSD	Submission Independent Audit Selection Form Due to OUSD	
3/16/2021	BOARD	PUBLIC	**AIMS BOARD MEETING:**	Approve Directors and Officers Insurance
3/25/2021	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR GOVERNANCE AGENDA**	
APRIL	**2021**			
4/5/2021	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR FINANCE/FACILITIES AGENDA**	
4/6/2021	Governance Committee	BOARD	**AIMS Governance Committee Meeting**	
4/8/2021	Finance Committee	PUBLIC	**AIMS Finance Committee Meeting**	
4/8/2021	Facilities Committee	PUBLIC	**AIMS Facilities Committee Meeting**	

INTERNAL DRAFT

4/12/2021	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR BOARD AGENDA**	
4/13/2021	Superintendent	BOARD	**AIMS President/Superintendent Agenda Meeting**	
4/14/2021	Enrollment/CSMC	OUSD	Attendance Report Due: Month 9 (P2)	Attendance Period from 03/08/2021 to 04/02/2021; include Student Exit Report for any losses
4/15/2021	Enrollment	OUSD	Review and Sign the P2 Report at OUSD	
4/15/2021	VTD/AIMS	STATE	2020 Tax Submission	
4/20/2021	BOARD	PUBLIC	**AIMS BOARD MEETING**	
TBD	Operations	STATE	CRDC: Civil Rights Data Collection due	
TBD	AIMS	OUSD	Charter Renewal Preparation	
4/25/2021	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR GOVERNANCE AGENDA**	
MAY	**2021**			
5/4/2021	Governance Committee	BOARD	**AIMS Governance Committee Meeting**	
5/6/2021	Enrollment/CSMC	OUSD	Attendance Report Due: Month 10	Attendance Period from 04/01/2019 to 04/26/2019; include Student Exit Report for any losses
5/6/2021	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR FINANCE/FACILITIES AGENDA**	
5/11/2021	Superintendent	BOARD	**AIMS President/Superintendent Agenda Meeting**	
5/12/2021	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR BOARD AGENDA**	

INTERNAL DRAFT

5/13/2021	Finance Committee	PUBLIC	**AIMS Finance Committee Meeting**	
5/13/2021	Facilities Committee	PUBLIC	**AIMS Facilities Committee Meeting**	
Mid-March Date TBD	Operations	OUSD	20/21 Charter Schools Annual Information survey	Online Submission to California Department of Education (CDE)
?????	Operations	STATE	District Wide Physical Fitness Data Report	
5/18/2021	BOARD	PUBLIC	**AIMS BOARD MEETING**	
5/26/2021	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR GOVERNANCE AGENDA**	
5/31/2021	FINANCE/HR	OUSD	Measure G1 Reimbursement Application Submission	Requirement by OUSD: Must submit the salary and benefit expenses to OUSD to receive the "Teacher Retention Salary Bonus" component of the Measure G1 Parcel Tax
JUNE	**2021**			
6/1/2021	Audit Committee	VTD	Interim 2020-2021 Audit Begins	CSMC, Finance, Operations, Food Services and ELD provide documentation to the Auditors for current year
6/1/2021	Governance Committee	BOARD	**AIMS Governance Committee Meeting**	
6/3/2021	Enrollment	OUSD	Attendance Report Due : Month 11 ***(P-Annual)***	Attendance Period from 05/03/2021 to 05/28/2021; include Student Exit Report for any losses
6/3/2021	Enrollment	OUSD	Review and Sign the P-Annual Report at OUSD	
6/4/2021	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR FINANCE/FACILITIES AGENDA**	
6/8/2021	Finance Committee	PUBLIC	**AIMS Finance Committee Meeting**	***Review of 2019-2020 LCAP/ ADOPTION BUDGET, EPA resolution, Protected prayer resolution and Consolidated Application (Federal Funds Title I, II, III & IV)***

INTERNAL DRAFT

6/8/2021	Facilities Committee	PUBLIC	**AIMS Facilities Committee Meeting**	
6/8/2021	Superintendent	BOARD	**AIMS President/Superintendent Agenda Meeting**	
6/11/2021	**FINANCE**	**SUPT**	**SUBMISSION DATE FOR BOARD AGENDA**	
6/15/2021	BOARD	PUBLIC	**AIMS BOARD MEETING**	Approval of 2019-2020 LCAP/ ADOPTION BUDGET, EPA resolution, Protected prayer resolution and Consolidated Application (Federal Funds Title I, II, III & IV)
6/15/2021	CSMC/BUSINESS SRVS	OUSD	Board Approved: Multi-Year Budget Posted on School Website	Requirement by OUSD
6/25/2021	Enrollment	OUSD	Attendance Report Due : Month 12	Attendance Period from 05/31/2021 to 06/25/2021; include Student Exit Report for any losses
	CSMC/BUSINESS SRVS	OUSD	Submission of Board Approved Accounting of Education Protection Act (EPA) Funds	
6/30/2021	Operations	STATE	Consolidated Application due to Federal government	
6/30/2021	Finance/ Ops/Middle HOS	OUSD	Measure G1 Audit (Middle School Program)	
7/1/2021	**OUSD on behalf of AIMS**	**OUSD**	**APPROVED Adopted Budget REPORTS DUE TO ALAMEDA COUNTY OFFICE OF EDUCATION**	**STATE MANDATED REQUIREMENT**

INTERNAL DRAFT

EVENT SCHEDULE PLANNER 2020-2021

EVENT	FINANCE COMMITEE
ORGANIZER	FINANCE COMMITEE

Yellow dates are Finance and Facility Committee dates.
Green dates require scheduling on the same day as a Board meeting to approve financial reporting data that is due the Authorizer

MONTH	DATE	TIME
JULY COMMITTEE	None	None
AUGUST COMMITTEE	8/13/2020	6pm
SEPTEMBER COMMITTEE	9/10/2020	6pm
OCTOBER COMMITTEE	10/8/2020	6pm
NOVEMBER COMMITTEE	11/27/2020	6pm
DECEMBER COMMITTEE	None	None

MONTH	DATE	TIME
JANUARY COMMITTEE	1/14/2021	6pm
FEBRUARY COMMITTEE	2/27/2021	6pm
MARCH COMMITTEE	3/11/2021	6pm
APRIL COMMITTEE	4/8/2021	6pm
MAY COMMITTEE	5/13/2021	6pm
JUNE COMMITTEE	6/8/2021	

JULY

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SEPTEMBER

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FEBRUARY

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MARCH

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JUNE

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AIMS Board Meeting Item Cover Letter

Item: 2020-2021 Finance Committee Calendar

Presented By: Katema Ballentine, CBO

Staff Recommendation:

Review and approve the proposed calendar of dates and times for the Finance Committee for the 2020-2021 fiscal year.

Committee Approval: N/A Finance Committee

Total Associated Cost:

Included in Budget? N/A

Over or Under Budget?

Amount Over/Under Budget?

Included in LCAP?

Which LCAP?

Coversheet

Fiscal Policies Packet

Section:	III. Action Items
Item:	F. Fiscal Policies Packet
Purpose:	Vote
Submitted by:	
Related Material:	Fiscal Policies for Governance August 2020.docx AIMS Finance Comittee Cover 2020 21 Fiscal Policies.pdf

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200 ORGANIZATIONAL CONFLICT of INTEREST or SELF-DEALING (Related Parties)

201 Organizational Conflict of Interest or Self-Dealing (Related Parties)

AIMS K-12 College Prep Charter District feel that it is important for AIMS board members and key employees to understand the conflict of interest laws and rules that apply to the schools, to identify and avoid conflicts of interest. AIMS K-12 College Prep Charter District board and key employees shall receive annual conflict of interest training. Such training shall be provided at the time the board receives the mandatory Ralph M. Brown Act training required by the schools' charters and shall be provided by the school's legal counsel or another qualified provider. The conflicts of interest training shall cover specific topics including procedures for hiring, contractual arrangements, purchasing, bidding and expenditure approvals that help to prevent conflicts of interest.

AIMS will not be operated for the benefit of an affiliated or unaffiliated organization or an individual in his or her own private capacity or individuals related to AIMS or members of its management, unless the private benefit is considered merely incidental. This private benefit preclusion will extend to:

A. Sale or exchange, or leasing, of property between the agencies and an affiliated or unaffiliated organization or a private or related individual.

B. Lending of money or other extension of credit between an agency and an affiliated or unaffiliated organization or a private or related individual.

C. Furnishing of goods, services or facilities between the agencies and an affiliated or unaffiliated organization or a private or related individual.

D. Payment of compensation, unless authorized by the Board of Trustees or its governing body, by the Schools to an affiliated or unaffiliated organization or a private or related individual.

E. Transfer to, use by, or for the benefit of a private or related individual of the income or assets of the Schools.

Thus, AIMS K-12 College Prep Charter District will be guided by the principle of arms-length standards with all affiliated or unaffiliated organizations or with a private or related individual(s).

Related party transactions shall include transactions between a school and members of the board, management, contracted management organization, employees, related individuals and affiliated

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companies. Related individuals within the scope of this definition include spouses, parents, children, spouses of children, grandchildren, siblings, father in law, mother in law, sister in law and brother in law of a board member or school employee.

202 Board of Trustees Authorities

The Board of Trustees shall have the sole authority to approve and will incorporate into its own minutes such matters as (i) change of the Schools' name, with Authorizer pre-approval (ii) adoption of the annual operating and capital budgets, (iii) selection or termination of key employees (iv) key employees salary and salary changes, (v) incurrence of debt, mortgages or other encumbrances and their covenants and restrictions, within the terms of the charter (vi) investment policies, (vii) depository and investment banks, (viii) purchase or sale of property (ix) opening up or closing checking or savings accounts, and (x) selection of the Charter Schools' certified public accountants and (xi) other activities associated with the operations of the Charter Schools.

The Board of Trustees will meet at least three (3) times per (Adoption, Interims and Closing) year to ensure that its fiduciary duty is maintained. The Board will review the following: prior meeting minutes, business items, educational items, and subcommittee reports.

203 Signature Authorities

To properly segregate duties within the Charter Schools, the Board of Trustees, Superintendent and Chief Business Officer are the only individuals with signatory authority and are responsible for authorizing all cash transactions. All checks require two signatures and Individual checks greater than $8,000 will require Board Approval and signature prior to check issuance. AIMS will not print AP checks on site

In response to the recent legislative action, American Indian Model Schools has identified Essential Service in accordance with the guidelines in **Section 10, Item (g)** by California Department of Health.

> ***g.)*** *For the purposes of this Order, "Minimum Basic Operations" include the following, provided that employees comply with Social Distancing Requirements as defined this Section, to the extent possible, while carrying out such operations: i. The minimum necessary activities to maintain the value of the business's inventory, ensure security, process payroll and employee benefits, or for related functions. ii. The minimum necessary activities to facilitate employees of the business being able to continue to work remotely from their residences.*

To comply with the "Stay in Place" ordinance, as of March 31, 2020, AIMS back office will obtain signatures from the individuals with signatory authority, create signature stamps to utilize for check issuance on behalf of AIMS. The initial definition of authority and method will remain in place. Checks will not be issued on behalf of AIMS without AIMS review and approval.

204 Government Access to Records

The Director of Operations or contracted business back office services provider will provide access to the organization's records to CBO or his designee and provide supporting records, as requested, in a timely manner.

205 Security of Financial Data

A. The system's accounting data must be backed up daily by the business back office services provider to ensure the recoverability of financial information in case of hardware failure. The backup will be stored in a fire safe area and properly secured.

C. All other financial data, unused checks and unclaimed checks will be secured by the Chief Business Officer or the business back office services provider from unauthorized access.

206 Security of School Documents

Originals of the following corporate documents are maintained, and their presence is verified on a periodic basis:

A. Charters and all related amendments

B. Minutes of the Board of Trustees and subcommittees

C. Banking agreements

D. Leases E. Insurance policies

F. Vendor invoices

G. Grant and contract agreements

H. Fixed Asset inventory list

207 Use of School Assets

A. No employee may use any of the Schools property, equipment, material or supplies for personal use without the prior approval of the Director of Operations or Superintendent.

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B. Personal Property intended for school-use must be pre-approved prior to use on campus. Without pre-approval, personal items for school use will not be covered by AIMS liability coverage.

208 Use of School Credit Cards

1. PURPOSE: The Board of Trustees of AIMS K-12 College Prep Charter District recognizes the efficiency and convenience afforded the day-to-day operation of AIMS charter school, for payments and recordkeeping for certain expenses, through the use of school credit cards. However, the Board recognizes the need to establish control measures for the use of these cards. The Board agrees that it has a responsibility to ensure that credit card expenses incurred by AIMS K-12 College Prep Charter District must clearly be linked to the business of AIMS schools. This policy addresses and establishes the proper use and assignment of school credit cards. The Board has agreed on the fundamental principles of this policy and has delegated responsibility for the implementation and monitoring of the policy to the Chief Business Officer (CBO).

2. DEFINITIONS:

2.01 Cardholder/User: The person for which the school credit card has been issued.

2.02 School credit card: The physical card and number associated with the card issued to the cardholder.

2.03 Administrator: The accounts payable staff member assigned to perform the online accounting process, follow up as required and file completed statement reconciliations.

3. SCHOOL CREDIT CARD USERS:

3.01 The following positions are authorized credit Cardholders/Users: The Superintendent of Schools, Chief Business Officer, Director of Sports Programs and the Head of Divisions of each AIMS charter school. No other employee may use an AIMS school credit card without express written approval by the Superintendent.

3.02 A list of those individuals issued a school credit card will be maintained by the CFO and the back-office services provider and reported to the Board of Directors annually.

3.03 A Cardholder/User employee who is no longer employed by AIMS charter schools shall return his or her AIMS school credit card upon termination or resignation to the CFO or CFO's designee.

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3.04 Credit cards will be disabled immediately upon the termination or resignation or misuse of a Cardholder/User employee by the card administrator. Accounting for credit cards and settlement of credit card billings shall be part of employee separation checklists.

4. USER RESPONSIBILITIES:

4.01 Credit Cardholders/Users must take proper care of their school credit card(s) and take all reasonable precautions against damage, loss or theft by adherence to the following provisions:

4.01.1 All Cardholders/Users must keep secure and confidential all school credit card numbers and information.

4.01.2 Cardholders/Users shall not store sensitive school credit card data, including full account number, type, expiration and track data, in any method on computers or networks.

4.01.3 Cardholders/Users shall not transmit in an insecure manner, such as by email, unsecured fax or via mail, school credit card information.

4.01.4 Cardholders/Users shall restrict access to credit card data and processing to the Administrator or other authorized individuals.

4.01.5 Cardholders/Users shall maintain card information in a secure environment accessed only by the issued Cardholder/User.

4.02 Except for the Superintendent, Cardholders/Users shall not be allowed to authorize payment of their own travel expenses. Travel expenses for any Cardholder/ User other than the Superintendent must be pre-approved by the Superintendent and the CFO.

4.03 Cardholders/Users are responsible for retaining detailed receipts and/or supplier documentation for all purchases made with their school credit card, without which the Cardholder/User is responsible for the purchase.

4.04 Cardholders/Users shall submit detailed documentation, such as itemized detailed receipts and/or supplier documentation for services, travel and/or other actual and necessary expenses which have been incurred in connection with school-related business for which the school credit card has been used.

4.05 Failure to take proper care of school credit card(s) or failure to report damage, loss or theft may subject to the Cardholder/User to financial liability and discipline.

5. USAGE: School credit cards may only be used for legitimate AIMS charter school's business expenses and in accordance with AIMS K-12 College Prep Charter District policies, as defined below.

5.01 Credit cards shall only be used for transactions for which payment of check disbursement is not accepted or is not practicable, such as if the transaction would cause undue hardship to AIMS schools or the Cardholder/User.

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5.02 School credit card usage is limited to the following types of expenses. Any deviations from this usage policy must have prior written approval from the Superintendent or CFO. The Superintendent may also approve expenses.

5.02.1 Business services, including catering or advertising.

5.02.2 Business supplies, including office supplies, educational supplies, operation and maintenance supplies.

5.02.3 Travel, including transportation services, airfare, car rental expenses, or payments to a travel agency.

5.02.4 Payments to educational and charitable organizations, including schools, colleges, vocational schools and membership organizations.

5.03 ***EXCLUSIONS:*** **School credit cards shall not be used for cash advances, ATM, money orders, gift cards, alcohol, jewelry or clothing, medical expenses, or payment of fines or penalties unless prior written approval is received from the CFO. In no event shall a school credit card be used for a Cardholder/User's personal expenses.**

5.04 This policy and the schools' use of the school credit cards shall not circumvent AIMS purchasing policies and procedures. A school credit card shall be used as a method of payment only after all required purchasing forms have been completed, including but not limited to check request, purchase orders, travel vouchers and purchase requisitions.

5.05 School credit card transactions are hereby authorized using the following methods:

5.05.1 Card present (Point-of-sale) transactions: The Cardholder/User shall present the school credit card for purchase of goods and services. The Cardholder/User shall obtain a receipt for all purchases and credits, note the transaction with a purchase order number and check request number as required, and attach those approved documents for submission to the Administrator.

5.05.2 Via telephone or mail order: The Cardholder/User shall provide the vendor or merchant the school credit card number, expiration date and other pertinent data necessary to complete the transaction. The Cardholder/User shall take reasonable precautions to ensure that the transaction is valid prior to providing school credit card data. The Cardholder/User shall note and record confirmation data or other supplier documentation, as available, shall note the transaction with a purchase order number and check request number as required, and shall attach those approved documents for submission to the Administrator.

5.05.3 Via internet: The Cardholder/User shall provide the vendor or merchant with the school credit card number, expiration date and other pertinent data necessary to complete the transaction. The Cardholder/User shall take reasonable precautions to ensure that the transaction is valid, and the website is secure prior to providing pertinent school credit card data. The Cardholder/User shall obtain a screen printout of the receipt, confirmation data or other supplier documentation, as available, shall note the transaction with a purchase order number and check request number as required, and shall attach those approved documents for submission to the Administrator.

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5.06 Purchases shall not exceed the card limits per billing cycle set for school credit card use, or the overall financial credit limit of AIMS K-12 College Prep Charter District. The CFO shall monitor and may recommend changes to these limits. The Superintendent limit may be changed only by the Board of Directors. The list of limits by class of Cardholder/User will be maintained by the CFO and reviewed annually to ensure adherence to procurement policy thresholds.

5.07 Any benefits of the school credit card such as membership awards programs are only to be used for the benefit of AIMS K-12 College Prep Charter District and shall not be redeemed for personal use.

5.08 Purchases that are unauthorized, illegal, representative of a conflict of interest, are personal in nature or otherwise violate the intent of this policy may result in credit card revocation and discipline of the Cardholder/User.

6. DOCUMENTATION:

6.01 The Administrator shall ensure AIMS maintains detailed documentation that all expenses charged to school credit cards are supported by: a credit card slip; a detailed invoice or receipt, and any other supporting detailed documentation, from the Cardholder/User as evidence of the validity of expenses; and a check request and any other necessary detailed documentation as outlined by AIMS schools' purchasing policies and procedures.

6.02 The Administrator is responsible for accounting for all purchases within five (5) working days of receiving a credit card statement.

6.03 The Accounts Payable Clerk shall ensure that all school credit card statements are reconciled prior to AIMS payment and recording of expenses in the general ledger.

6.04 The Finance department will retain detailed receipts and documentation for no less than five (5) years following the purchase date.

7. PAYMENTS: School credit card statements will be paid in their entirety monthly or otherwise in accordance with the cardholder agreement with issuing financial institution.

To assist employees in the conduct AIMS K-12 College Prep Charter District business and recording of business-related transactions, AIMS has established a Credit Card Program. Your signature below acknowledges you have read and agree to comply with the provisions of the credit card program and its future modifications.

You (Cardholder/Employee) are being entrusted with a company credit card. The credit card is being provided to assist you in paying for those materials and supplies necessary for the performance of your job. This Card may be cancelled at any time at the sole discretion of the AIMS K-12 College Prep Charter District. Each card has an account number to allow the tracking of transactions.

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The following highlights key provisions of the program.

1. CARD RESTRICTED TO BUSINESS USED ONLY. The credit card issued to you must be used for the purchase of those materials and supplies necessary for the performance of your job. Materials and supplies may include but are not limited to classroom and instructional supplies, pre-approved travel, field trips, etc. You must sign the back of the card upon receipt. Use of the card is limited to you and you are prohibited from authorizing its use to any other individual for any purpose. The card shall not be used for personal purchases.

2. COMPLETION OF MONTHLY PURCHASE REPORTS. Once a month you will receive a statement listing all purchases charged to the "Account". Within 5 working days of receipt of the statement you will need to (a)verify the amount of the charges with the original receipt and attach the receipt. (b) write the appropriate expenditure account number and brief description on statement. (c) If there is any discrepancy related to a charge you will initiate follow-up with AIMS Katema Ballentine, Chief Business Officier at (510)893-8701 ext. 17, (d) sign the statement; and forward to your Approving Manager or Supervisor.

3. FAILURE TO FOLLOW THE REQUIREMENTS. Inappropriate use of the card includes but is not limited to: Use of the Card without authorization. Misuse of the Card in any way. Providing false or misleading information; and loss or theft of the Card due to employee gross negligence. In accordance with AIMS policies and procedures, failure by an employee to follow program requirements may result in disciplinary actions, up to and including employment termination.

4. LOSS OR STOLEN CARD. If your Card is loss or stolen, or if you think your Account was used without your permission, you should notify ELAN VISA (Name and contact information) immediately. Additionally, you must notify the AIMS Business Department at (510)893-8701 ext. 17.

5. SURRENDER CARD UPON TERMINATION OF EMPLOYMENT. Upon termination of employment, you must immediately surrender the assigned card to your immediate supervisor.

6. ACKNOWLEDGMENT. I acknowledge receipt of the Card ad was provided an opportunity to ask questions of a knowledgeable designate regarding the appropriate use of this card. I confirm that I have read and understand the above requirements and agree to comply with the procedures.

By signing below, I acknowledge I have read and understand the items discussed above.

Cardholder:_____ **Department/Location:**_____

Signature: _____ **Phone Number:**_____

Account (Card) Number:_____ **Card Expiration:**_____

C. FINANCIAL MANAGEMENT POLICIES

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300 BASIS OF ACCOUNTING

AIMS K-12 College Prep Charter District will maintain their accounting records and related financial reports on the accrual basis of accounting.

301 Accounting Policies

The accounting policies and financial reporting adopted are consistent with the non-profit requirements of the Financial Accounting Standards Board (FASB), FASB is the recognized standard setting body for establishing non-profit accounting and financial reporting principles.

302 Basis of Presentation

The accounts of the AIMS K-12 College Prep Charter District are organized on a basis of the charter school required elements of the Standardized Account Code Structure or SACS. The operations of the fund are accounted for by providing a separate set of self-balancing accounts, which comprise its assets, liabilities, net assets, revenues and expenditures. The Charter Schools use the following fund:

General Fund - This fund of AIMS K-12 College Prep Charter District is used to account for all financial resources associated with the operation of the schools. In addition, all activities relating to Student Activities should be separately identified and recorded within this fund.

303 Revenues

Under the accrual basis of accounting, revenues recognized when earned.

304 Expenditures

Under the accrual basis of accounting, expenses are recognized when services are incurred or goods are received.

305 Incurred Costs

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For the purpose of invoicing funding sources for allowable costs under cost reimbursement contracts, the term "costs incurred" is defined as follows:

A. Costs related to items or services incurred directly for the contract and received at the time of the request for reimbursement and is not specifically disallowed by the funding source.

306 Cash Management

A. The School maintains cash accounts at the following banks:

1. Operating – EASTWEST Bank

2. Investment - EASTWEST Bank/Community Bank

B. A schedule of aged accounts and grants receivable is prepared monthly by CSMC and reviewed by the Chief Business Officer for collection. Appropriate collection procedures are initiated, if necessary.

307 Grants Receivable Aging Criteria

Accounts receivables outstanding are aged on a thirty, sixty, ninety, and over-ninety-day basis.

308 Grant/Contract Invoicing

A. All invoices are submitted to the funding sources by dates specified in the grant or contract agreement.

B. The invoicing format is that specified by the funding source.

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309 Budgets

A. AIMS K-12 College Prep Charter District prepares an annual operating budget of revenues and expenses, a cash flow projection, and a capital budget. These budgets and projections are reviewed and approved by the Board of Trustees, prior to June 30 each year and modified, as necessary.

B. Financial statements displaying budget vs. actual results are prepared by the back-office services provider and reviewed by the Chief Business Officer and presented to the Board of Trustees at each regularly scheduled board meeting.

310 Insurance and Bonding

A. The Schools maintain minimum levels of coverage, as deemed appropriate by the Superintendent, for the follow policies:

1. General liability
2. Business & personal property (including auto/bus)
3. Computer equipment
4. Workers' compensation
5. Personal injury liability

D. The Schools require proof of adequate insurance coverage from all prospective contractors, as deemed applicable by the Superintendent.

311 Record Retention and Disposal

A. Records are maintained for the following indicated minimum periods:

1. Books, records, documents and other supporting evidence including paid, cancelled or voided checks, accounts payable records, vendors' invoices, payroll sheets and registers of salaries and wages, tax withholding statements, employees' timesheets and other public documents are retained for seven years after the original entry date.

B. All records not supporting government grants or otherwise covered by rules of the Internal Revenue Service are retained for three years from the end of the fiscal year in which the records were originally prepared.

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311 Record Retention and Disposal - continued

E. All financial records are maintained in chronological order, organized by fiscal year.

F. In connection with the disposal of any records, a memorandum of record disposal is prepared by the Head of Schools and Director of Operations, listing the record or the class of records disposed of. The Board of Trustees certifies this memorandum of records disposal.

312 Financial Reporting

The back-office services provider maintains supporting records in sufficient detail to prepare the Schools' financial reports, including:

A. Annually:

1. Financial statements for audit
2. Annual budget

B. Monthly:

1. Trial balance
2. Internally generated budget vs. actual financial statements
3. Billing invoices to funding sources
4. Updating the cash flow projection

C. Periodically:

1. IRS Forms 941 and payroll tax returns and comparable state taxing authority returns
2. Other reports upon request

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313 Audit

The Board of Trustees arranges annually for a qualified certified public accounting firm to conduct an audit of the Celerity Charter Schools' financial statements in accordance with Government Auditing Standards and the Governmental Accounting Standards Board.

The audit reports will be submitted to the granting agency, (starting 2002) California Department of Education, (starting 2003) County Superintendent of Schools, and State Controller's Office by December 15 of each year. (Education Code 47605(m))

314 Audit/Finance Committee

A maximum of four and a minimum of three members of the Board of directors will act as an audit/finance subcommittee. Staff will review and present an analysis of independent auditor proposals to the committee and make a recommendation for selection of independent auditor. The committee will recommend and the Board will select the independent auditor and review the scope and results of the audit. The Board also receives notice of any consequential irregularities and management letter comments that the auditor noted during the engagement. Additionally, the committee will develop a corrective action plan to address all relevant weaknesses noted by the auditor. The Board of Directors will also review all financial information of the AIMS K-12 College Prep Charter District.

400 POLICIES RELATED TO ASSETS, LIABILITIES AND FUND EQUITY

401 Bank Accounts

A. Bank accounts for the indicated purpose and limitation(s) have been authorized by the Board of Trustees of AIMS K-12 College Prep Charter District at the indicated Federal Deposit Insurance Corporation (FDIC)-insured banks:

EASTWEST BANK **COMMUNITY BANK**

402 Petty Cash Checks Payments

A. Account has been closed.

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403 Accounts Payable

Only valid accounts payable transactions based on documented vendor invoices, receiving report or other approved documentation are recorded as accounts payable.

404 Accounts Payable Payment Policy

Vendors and suppliers are paid as their payment terms require, taking advantage of any discounts offered. If cash flow problems exist, payments are made on a greatest dependency/greatest need basis.

405 Accrued Liabilities

Salaries, wages earned, and payroll taxes, together with professional fees, rent, and insurance costs incurred, but unpaid, are reflected as a liability when entitlement to payment occurs.

406 Liability For Compensated Absences

A. Compensated absences arise from employees' absences from employment due to vacation leave. When the AIMS K12 College Prep (aka American Indian Model Schools) expect to pay an employee for such compensated absences, a liability for the estimated probable future payments is accrued if all of the following conditions are met:

1. The employee's right to receive compensation for the future absences is attributable to services already performed by the employee.

2. The employee's right to receive the compensation for the future absences is vested or accumulates.

3. It is probable that the compensation will be paid.

4. The amount of compensation is reasonably estimable.

B. Compensated absences not required to be paid upon employee termination is only recorded when paid.

407 Debt

A. When applicable, short-term debt consists of financing expected to be paid within one year of the date of the annual audited financial statements. Long-term debt consists of financing that is not expected to be repaid within one year and is recorded in the Enterprise Fund.

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B. Loan agreements approved by the Board of Trustees should be in writing and should specify all applicable terms, including the purpose of the loan, the interest rate, and the repayment schedule.

500 REVENUE

501 Revenue Recognition

The AIMS K-12 College Prep Charter District record revenue on the accrual basis of accounting, consistent with generally accepted accounting principles applicable to special purpose governmental units.

600 FACILITIES

601 Disposal of Property and Equipment

A. No item of property or equipment shall be removed from the premises without prior approval from the Director of Operations.

B. AIMS K-12 College Prep Charter District have adopted standard disposition procedures for AIMS' staff to follow, which include an Asset Disposal Form, which identifies the asset, the reason for disposition, and signature of the requester. The form also allows for an identification of the asset's book value, condition of the asset, and supervisory approval or denial.

C. When property is retired, the appropriate asset in the fixed asset subsidiary will be adjusted and properly reflected in the Enterprise Fund.

700 PROCUREMENT POLICIES

701 AIMS K-12 College Prep Charter District adhere to the following objectives:

1. Procurements will be completely impartial based strictly on the merits of supplier and contractor proposals and applicable related considerations such as delivery, quantity, etc.

2. Make all purchases in the best interests of AIMS and their funding sources.

3. Obtain quality supplies/services needed for delivery at the time and place required.

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4. Buy from responsible sources of supply.

5. Obtain maximum value for all expenditures.

6. Deal fairly and impartially with all vendors.

7. Maintain dependable sources of supply.

8. Be above suspicion of unethical behavior at all times; avoid any conflict of interest, related parties or even the appearance of a conflict of interest in AIMS K-12 College Prep Charter Districts' supplier relationships.

A. AIMS K-12 College Prep Charter District will execute a Purchase Order for all purchases except when it is in the best interest of the company to obtain maximum value for its expenditures. When staff receives a lower price from companies that do not accept purchase orders, the decision will be made to utilize either a check or a credit card to make the purchase. Purchases shall be approved by the Superintendent for amounts less than $50,000 per school and by the Board of Trustees if greater than $50,001 per school.

B. All lease agreements will be evidenced by a lease or sublease agreement approved by the Board of Trustees and signed by the Superintendent. The agreement will identify all the terms and conditions of the lease.

Procurement Procedure

Accounts Payable

Accounts payable is a critical portion of your financial records and can be subject to fraud without careful reconciliation and oversight. Strong accounts payable audit procedures can ensure the accuracy and timeliness of your bill payments. The best accounts payable audit procedures allow a mixture of daily checks, routine internal controls and external audit procedures.

Laymen's Terms

In households, accounts payable are ordinarily bills from the electric company, telephone company, cable television or satellite dish service, newspaper subscription, and other such regular services. Householders usually track and pay on a monthly basis by hand using checks, credit cards or internet banking. In a business, there is usually a much broader range of services in the AP file, and accountants or bookkeepers usually use accounting software, such as Office-Wise to track the flow of money into this liability account when they receive invoices and out of it when they make payments.

Commonly, a supplier will ship a product, issue an invoice, and collect payment later, which describes a cash conversion cycle, a period of time during which the supplier has already paid for raw materials but hasn't been paid in return by the final customer.

When the invoice is received by the purchaser, it is matched to the packing slip and purchase order, and if all is in order, the invoice is paid. This is referred to as the three-way match. Invoice processing automation software handles the matching process differently depending upon the business rules put in

place during the creation of the workflow process. The simplest case is the two-way matching between the invoice itself and the purchase order. -Wikipedia

Routine Procedures

Accounts payable should be balanced daily to reconcile payments to recorded entries. Any discrepancy between the total amount paid and the total recorded should be examined and reconciled immediately. Management oversight of every individual involved in accounts payable should be stringent and should include routine monitoring of activities.

Sign-off procedures that help establish an audit trail should be enacted. These sign-offs include management review of goods and service requests, regular reconciliations, monthly discrepancy reports and individual sign-offs for large transactions to ensure that all information is correct.

Internal Controls

Internal controls for accounts payable include signature requirements according to payment amounts. AIMS requires two signatures for all checks submitted for payment as well as Board Approval and signature for all checks over the $8000 threshold.

During book closing procedures at the end of a month or financial period, AIMS requires sign-off for all account payable work including summary totals and account reconciliations. Additionally, Spendwise provides a running report that monitors payment levels from accounts payable processing

In order to ensure fiscal vitality AIMS K-12 College Prep Charter District has established routine control procedures for accounts payable, outlined in the following pages.

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What Do I do?

- **Request approval for the service or product**: In order to ensure proper accountability for the use of public funds all requests MUST go through the Spendwise Purchase Requisition System. A purchase order must accompany all remittances issued by AIMS K-12 College Prep Charter District. Emails and verbal permissions cannot be audited.

- **Submit Purchase Order to Vendor/Supplier:** Vendors and Suppliers require an audit trail as well. Purchase Orders are approved agreements that permit the service or goods to be received by AIMS.

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- **Receive Goods and/or Services:** State and Federal requirements define that the funds we receive in a certain fiscal year must be utilized for services and goods received in that fiscal year. Please keep in mind, that State General Purpose funds cannot be used on “cross-year” services or goods

- **Collect Invoice from Vendor:** The invoice or “bill” is list of the goods or services provided with a sum due. This document is the auditable trail that records of the products received. The bill is required to issue a payment.

- **Submit Invoice and P.O Copy/Number to Business Services:** The complete package will ensure timely payment to vendors

SPENDWISE: How to Create a Requisition/Purchase Order

Purchase orders

Overview

Purchase orders are used to place orders with vendors. To access purchase orders, go to the “Home” menu and click on “Purchase orders” in the left menu. To sort the list of purchase orders, click on the column header for the criteria you want to sort by. To filter the list of purchase orders, click on the "Filters" button, select filters and click "Save", and to remove filters click the "Reset" button.

Creating purchase orders

To create a purchase order, complete the following steps:

1. From the “Home” menu click on “Purchase orders” in the left menu
2. Click on the “+ New Purchase Order” button above the list of purchase orders
3. Enter purchase order information
4. Click the "Save" or the "Save & New" button at the bottom of the form

Copying purchase orders

To copy a purchase order, complete the following steps:

1. From the “Home” menu click on “Purchase orders” in the left menu
2. Click on the purchase order that you want to copy
3. Click on the "More" button
4. Click on the “Copy” button

After completing the steps above a new purchase order will be created which you can then edit and save.

Editing purchase orders

To edit a purchase order, complete the following steps:

1. From the “Home” menu click on “Purchase orders” in the left menu
2. Click on the purchase order that you want to edit
3. Click on the "Edit" button and make any changes you want
4. Click on the "Save" or "Save & New" button at the bottom of the form

Viewing purchase orders

To view a purchase order, complete the following steps:

1. From the “Home” menu click on “Purchase orders” in the left menu
2. Click on the purchase order that you want to view
3. Click on the "View" button

Once you complete the steps above the view page will open. The view page is the finished copy of the purchase order which you can email or print.

Emailing purchase orders

To email a purchase order complete the following steps:

1. From the “Home” menu click on “Purchase orders” in the left menu
2. Click on the purchase order that you want to email
3. Click on the "Email" button
4. Enter or edit email information
5. Make sure to check the box next to any attachments you want to include in the email
6. Click the “Send” button at the bottom of the email popup form

After you complete the steps above an email will be sent to the email address/addresses in the “To” field. The email sent will include links to the purchase order view page and any attachments included in the email.

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Printing purchase orders

To print a purchase order, complete the following steps:

1. From the “Home” menu click on “Purchase orders” in the left menu
2. Click on the purchase order that you want to print
3. Click on the "PDF Print" button
4. Print the PDF file

Printing purchase order detail

To print purchase order detail, complete the following steps:

1. From the “Home” menu click on “Purchase orders” in the left menu
2. Click on the purchase order that you want to print
3. Click on the "More" button
4. Click on “Print Page”

Opening purchase orders

To open a purchase order that is closed complete the following steps:

1. From the “Home” menu click on “Purchase orders” in the left menu
2. Click on the purchase order that you want to open
3. Click on the "More" button
4. Click on “Open”

Closing purchase orders

To close a purchase order that is open complete the following steps:

1. From the “Home” menu click on “Purchase orders” in the left menu
2. Click on the purchase order that you want to close
3. Click on the "More" button
4. Click on “Close”

Note that the system will automatically close a purchase order once all items have been received.

Voiding purchase orders

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To void a purchase order, complete the following steps:

1. From the “Home” menu click on “Purchase orders” in the left menu
2. Click on the purchase order that you want to void
3. Click on the "More" button
4. Click on “Void”

*Note that once you void a purchase order you cannot un-void it

702 Check Issuance

1. All checks require two signatures
2. Checks written for $8,000 and above require board approval, except for the following Vendors: PG&E (Electricity and Gas), AT&T (Office Telecommunications), EBMUD (Water Utilities), Waste Management, Mortgage and Rent payments. (The Vendors may be amended depending on Services)
3. A list of Vendors / Purchase Orders can be submitted to the Board of Trustees (Semi-Annually) for pre-approval to allow for invoice and remittance workflow.
4. Checks shall be Computer generated
5. Checks are sent to Vendor after upon obtaining the appropriate signatures and the copy of the check is made and filed.
6. Voided Checks must be labeled as “VOID” in large letters. A Copy must be filed accordingly
7. NO CHECKS SHALL BE MADE OUT TO CASH or WRITTEN IN ADVANCE

800 TRAVEL POLICIES

801 Pre-Approval for Travel

A. All employees must request approval prior to attendance for off-site conference. An authorization to attend must be approved by the Superintendent and reviewed by the Chief Business officer, if funded by restricted monies.

802 Employee Mileage Reimbursement

A. All employees are reimbursed either at the standard mileage rate per mile as determined by the Internal Revenue Service for use of their own vehicle for business related travel or at a flat monthly rate which is taxable under IRS rules. In addition, parking fees and tolls paid are reimbursable if supported by invoices.

B. All employees requesting such mileage reimbursement are required to furnish a Travel 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 invoices, if applicable.

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C. If employees request to be reimbursed at a monthly flat fee, the payment will be done through payroll and will be subject to all applicable taxes under the IRS regulations.

900 CONSULTANTS AND CONTRACTORS

901 Consultant Utilization

The utilization of all consultants and contract personnel are sufficiently evidenced by:

A. Details of all agreements (e.g., work requirements, rate of compensation, and nature and amount of other expenses, if any) with the individuals or organizations providing the services and details of actual services performed.

B. Invoices or billings submitted by consultants, including sufficient detail as to the time expended and nature of the actual services performed.

C. The use of a management contract for educational and administrative services will clearly identify the contractor's performance requirements, including students' academic achievement, contractor's compensation and AIMS K-12 College Prep Charter Districts' rights to educational curricula and intellectual property developed.

902 Independent Contractors

The use of consultants is closely monitored so as not to vary from the rules of the Internal Revenue Code.

In particular, consultants will:

A. Not be controlled as to what services will be performed and how these services will be performed. Consultants will not have set hours of work. B. Adhere to a precise contract scope of services, recomputed or at least adjusted annually. This consultant agreement will specify the obligation of the consultant to pay his or her own self-employment taxes, if applicable. C. Not receive any fringe benefits as such, although their fee may include provision for fringe benefits. D. Not be assigned a permanent workstation. E. Make their services available or work for a number of firms or persons at the same time. F. Will use his or her own stationery or time sheet in billing for services.

PART II

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1000 - GENERAL ACCOUNTING PROCEDURES

In this section, procedures are described for the overall accounting system design, General Ledger activity and General Ledger closeout for the Celerity Schools.

GENERAL LEDGER ACTIVITY

Control Objective

To ensure that all General Ledger entries are current, accurate and complete.

Major Controls

A. Timeliness of Entries

All entries are made soon after the underlying accounting event to ensure the financial records and reporting is current.

B. Support Documentation

All entries are supported by adequate documentation that clearly shows the justification and authorization for the transaction.

C. Audit Trail

A complete audit trail is maintained by the use of reference codes from source documentation through the books of original entry and General Ledger, to periodic reporting statements.

Procedures

1. Financial data on source documentation is verified against original documents (e.g., invoice, purchase order, etc.) by the Director of Operations before entering into the accounting system.

2. Each entry in the accounting system is reviewed and approved by the Chief Business Officer.

3. Provision is made for using recurring General Journal entries for certain transactions, such as recording the monthly portion of prepaid insurance.

4. Non-recurring entries, such as for correcting entries, recording accruals and recording non-cash transactions, are prepared as circumstances warrant and on a monthly basis.

5. All entries in the books of original entry (e.g., cash receipts journal and checkbook) are made soon after the accounting event from authorized forms and are prepared and reviewed by qualified accounting personnel.

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6. All General Journal entries are supported by General Journal Vouchers that have supporting documentation attached and are approved by the Chief Business Officer.

GENERAL LEDGER CLOSE-OUT

Control Objective

To ensure the accuracy of financial records and reports.

Major Controls

A. Trial Balance

Monthly, a trial balance is prepared to ensure the accuracy of the General Ledger account balances.

B. Reconciliation of General Ledger Control Accounts with Subsidiary Ledgers

Reconciliations are prepared on a monthly basis.

Procedures

1. At the end of each month, a trial balance of all General Ledger accounts is prepared by the back office business services provider to the Chief Business

Officer.

2. Reconciliation between the General Ledger control accounts and the subsidiary ledgers are completed by the back-office business services provider.

3. At fiscal yearend and after the annual audit, all income and expense accounts are closed out, and the general ledger balances are agreed to the audited financial statements.

1100 - CASH MANAGEMENT PROCEDURES

In this section, procedures are described for cash receipts, cash disbursements and prepaid items.

CASH RECEIPTS

Control Objective

To record cash receipts completely and accurately and to prevent the diversion of cash assets.

Major Controls

A. Cash Flow Projection

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AIMS K-12 College Prep Charter District annually prepare and update monthly a cash flow projection for operations and capital cash needs to monitor and ensure adequate cash flow.

B. Cash Receipts Policies

AIMS K-12 College Prep Charter District has internal control systems in place to monitor cash receipts and ensure that deposits are made in a timely manner. AIMS also use electronic fund transfers to accelerate deposits.

C. Internal Accounting Controls

(i) Opening of mail assigned to an employee with responsibilities independent of access to files or documents pertaining to accounts receivable or cash accounts.

(ii) Listed receipts and credits compared to accounts receivable and bank deposits.

(iii) General Ledger control accounts reconciled with Accounts Receivable Subsidiary Ledger

Procedures

A. General

1. Mail is received by the Receptionist who sorts the checks and forwards them to the Finance department or the appropriate recipient.

2. All checks are restrictively endorsed by the Finance department.

3. The finance department prepares deposit slips and forwards them to the back office provider for the preparation of journal entries.

4. A copy of each check to be deposited is made and attached to copy of the deposit slip and filed to provide support for all deposits.

5. The back office business services provider reviews and signs off on journal entries.

6. The back office business services provider inputs journal entries.

7. The finance department makes deposits on weekly or as checks are received. All deposits are maintained in a secure area with limited access.

8. Reconciliation of cash receipts to deposit slips and bank statements are performed by the Chief Business Officer or designated finance staff and the back-office business services provider on a monthly basis.

Cash Handling Procedure (Internal)

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AIMS Cash Handling Policy 2020-2021 School Year

General Procedures

- Schools are not authorized to use collected funds for any purpose whatsoever other than for deposit.
- Count cash at the end of each day.
- Balance cash to receipts daily prior to deposit. Keep a copy on a spreadsheet and file copy of receipt.
- Keep reconciliation log (Excel Spreadsheet for School Uniforms).
- All payments received must be logged in receipt book.
- Cash is never sent through school mail.

Front Desk Cash Handling (Lunch Payment, Sale of School Uniforms/Swag)

- Cash is accepted at the front desk from 9:30 a.m.-12:30 p.m.
- Cash deposited to the front desk must be stored in a lockbox immediately.
- MealTime (Lunch Program Payment System) deposits must be made to student's profile.
- Receipt must be logged and receipt must be given to parent/guardian after deposit is completed.
- By 12:45 p.m. lockbox and receipt book must be taken to finance department for cash handoff and review. (Double Count of Cash)

Online Lunch Payment

- Payment can be made online through Mealtime.com
- Payments can be made by visa, American Express or MasterCard
- Payments can be made throughout the year or lump sum payments can be made towards student account and lunch balance.

Reconciliation of Cash Handling

- Cash collected must be balanced by comparing the total of the cash to the pre-numbered receipt totals and the money received.
- Two staff members will review total cash amount received to ensure accuracy.
- Deposit tickets are to be reconciled to cash received, daily deposit printout from MealTime (Lunch Program Payment System).
- Proof of reconciliation is stored in finance office and locked in a file.

Security of Cash Handling

- Cash and other deposits are to be kept secured, in safe locked location always. Do not leave deposits or cash unlocked in desk, drawers or file cabinets.
- Front desk clerk is responsible to ensure all cash deposits that are brought to finance office must have finance clerk review and sign off on total received.
- Deposit bags must be secured along with any other deposits until dropped off to finance department.
- Finance department logs totals for the day in QuickBooks and total deposit is taken to the bank and deposit slip is retrieved.

Refund

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- Refunds are completed through finance department. Front desk clerk should provide the following information, the students first and last name, amount of refund, date and reason to finance clerk.
- Once refund check is complete finance will mail check to parent/guardian.

Collections

- Print out MealTime (Lunch Program Payment System) negative balance report, call families with negative balances. Inform families to pay balance immediately.

COVID-19 Addendum

In response to the recent legislative action, American Indian Model Schools has identified Essential Service in accordance with the guidelines in **Section 10, Item (g)** by California Department of Health.

> ***g.)*** *For the purposes of this Order, "Minimum Basic Operations" include the following, provided that employees comply with Social Distancing Requirements as defined this Section, to the extent possible, while carrying out such operations: i. The minimum necessary activities to maintain the value of the business's inventory, ensure security, process payroll and employee benefits, or for related functions. ii. The minimum necessary activities to facilitate employees of the business being able to continue to work remotely from their residences.*

Front Desk Cash Handling (Lunch Payment, Sale of School Uniforms/Swag)

- Cash is accepted at the front desk from 9:30 a.m.-3:00 p.m. at the 171 12th St. or 746 Grand Ave school site location.
- Cash deposited to the front desk must be stored in a secured lockbox with limited access immediately.
- MealTime (Lunch Program Payment System) deposits must be made to the student's profile.
- Receipt must be logged and receipt must be given to parent/guardian after deposit is completed.
- One a week Finance will come to 12th street for the cash handoff, reconciliation and review. (Double Count of Cash)

Online Lunch Payment

- Payment can be made online through Mealtime.com
- Payments can be made by visa, American Express or MasterCard
- Payments can be made throughout the year or lump sum payments can be made towards student account and lunch balance.

CASH DISBURSEMENTS

Control Objective

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To disburse cash for authorized purposes and record cash disbursements completely and accurately.

Major Controls

A. Cash Disbursement Policies

Check preparation and signatures are delayed until the due date, consistent with available discounts if available.

B. Internal Accounting Controls

(i) Pre-numbered checks and special check protective paper.

(ii) Match disbursement records against accounts payable/open invoice files.

(iii) Bank statements reconciled to cash accounts and any outstanding checks verified by either the back office business services provider, if applicable.

(iv) Supporting documentation canceled to prevent resubmission for payment.

(v) Detailed comparison of actual vs. budget disbursements on a periodic basis. (vi) Separation of duties to the extent possible for an organization the size of the Celerity Schools.

Procedures

1. When the transaction is complete, and payment is due, a pre-numbered check is prepared by the back office business services provider who attaches all supporting documentation: (e.g. vendor invoice, purchase order, purchase requisition, etc.) and submits the package to the Chief Executive Officer or Directors of School Services for approval.

2. All invoices submitted for signature will include approvals for payment, expense account charged, check number and date of payment.

3. The Superintendent and Chief Financial Officer approves checks, after examining the supporting documentation.

4. After having been approved and/or signed, the checks are mailed directly to the payee by back office provider.

5. All supporting documents are uploaded into the A/P system by back office business services provider as back-up for each check.

6. All payment requests are researched in the A/P system by vendor and by invoice number to prevent double payments.

7. On a periodic basis, cash disbursement records are matched against accounts payable/open invoice files for any discrepancies. 8. Bank statements are reconciled soon after receipt by either the back offices business services provider and reviewed by the Chief Business Officer.

8. All checks are printed by our back office

PETTY CASH FUNDS

THIS ACCOUNT IS CLOSED

Control Objective

To control the use of petty cash funds for valid transactions.

Major Controls

A. Internal Accounting Controls

(i) AIMS K-12 College Prep Charter District do not use Petty Cash Funds. All local emergency school expenditures are done via credit card transactions.

1200 - PAYROLL PROCEDURES

Payroll procedures are organized under six categories: personnel requirements, personnel data, timekeeping, preparation of payroll, payroll payment, and payroll withholdings.

PERSONNEL REQUIREMENTS

Control Objective

To ensure that the AIMS K-12 College Prep Charter District hire only those employees, full or part-time, it absolutely needs and exerts tight control over hiring new employees.

Major Controls

Payroll Policies Procedures New Employees

1. Requests for new employees are initiated by the Principal and compared with the approved annual personnel budget.

2. New employees complete an Application for Employment.

3. New employees complete all necessary paperwork for payroll.

4. Employee is fingerprinted. Fingerprint clearance must be received by the AIMS before any employee may start work.

Vacation and Sick Pay

1. Employees accrue vacation time based on personnel policy of the AIMS Schools.

2. Employee is required to provide advanced notice to supervisors for a vacation request.

3. Regular part-time employees do not earn vacation time on a pro-rated bases based on personnel policy of the AIMS K-12 College Prep Charter District.

Powered by BoardOnTrack

4. Employees' earned vacation balances are adjusted monthly to reflect vacation time earned and taken and reviewed by the Principal.

5. Sick leave taken is monitored against each employee's available sick time on an electronic spreadsheet and reviewed by the Principal.

6. AIMS sick time is unpaid at release of employment. Any unused sick leave can be credited to PERS retirement system.

7. A General Journal entry is prepared at year-end to record the accrued vacation liability.

8. Unused vacation time is based on personnel policy of the Celerity Schools.

PERSONNEL DATA

TIMEKEEPING

Control Objective

To ensure that payment for salaries and wages is made in accordance with documented time records.

Major Controls

A. Timekeeping Policies

Employees are instructed on the proper punching in and out utilizing a biometric clock to assure the accuracy of recorded time to cost objectives.

B. Punches

Labor hours are accurately recorded by the use of biometric clocks and any corrections to timekeeping records, including the appropriate authorizations and approvals, are documented.

C. Internal Accounting Controls

(i) Reconciliation of hours charged to attendance records.

Procedures

Time and Attendance

1. Hourly and salary employees' clock in and out using biometric time clocks daily. Hourly employees submit paper timesheets that are reconciled at each pay period with the time clock records.

Approval and Collection of Time and Attendance

Powered by BoardOnTrack

1. Each employee's punches are reviewed daily by School Heads and exceptions are reported to HR.

2. Authorized time clock punches are processed by the back office business services provider for payment.

Reconciliation of Payroll to Punches

1. Hours shown on time and attendance system are reconciled to the hours recorded on the Payroll Register by the Payroll department for each payroll period.

PREPARATION OF PAYROLL

Control Objective

To ensure that payment of salaries and wages is accurately calculated.

Major Controls

A. Internal Accounting Controls

(i) Time records are periodically reconciled with payroll records.

Procedures

1. Employee time sheets are approved by School Heads. All deviations from pre-programmed parameters are approved by HR.

2. The total time recorded on time and attendance system and the number of employees is calculated by the payroll system and reviewed by HR and the back-office business services provider.

3. Recorded hours from the time clock punches are communicated to the Payroll Service electronically.

4. The payroll documents received from payroll software (e.g., calculations, payrolls and payroll summaries) are compared with employee punches, pay rates, payroll deductions, compensated absences etc. by the HR department and the back-office business services provider.

5. The back-office business services provider verifies gross pay and payroll deductions.

6. The total hours and number of employees are compared with the totals in the Payroll Register by the back-office business services provider.

7. The Payroll Register is reviewed and approved by AIMS appropriate personnel.

PAYROLL PAYMENT

Control Objective

Powered by BoardOnTrack

To ensure payment for salaries and wages by check, direct deposit, cash or other means is made only to employees entitled to receive payment.

PAYROLL WITHHOLDINGS

Control Objective

To ensure that payment withholdings are correctly reflected and paid to the appropriate third parties.

Major Controls

A. Reconciliation of Payment and Payroll Withholdings

Payroll withholdings are recorded in the appropriate General Ledger control accounts and reconciled with payments made to third parties.

B. Internal Accounting Controls

Procedures

1. The web-based payroll software calculates payroll withholdings for each employee. These are summarized by pay period and recorded in General Ledger.

2. Payments for payroll withholdings are reconciled with the amounts recorded in the General Ledger control accounts by the back-office business services provider.

3. The back-office business services provider reviews the accuracy and timeliness of

payments made to third parties for payroll withholdings.

4. Original withholding and benefit election forms, maintained in the employee file, are prepared by employee and reviewed and approved on a periodic basis by the back-office business services provider.

1300 DEPRECIATION

Procedures

1. AIMS K-12 College Prep Charter District capitalize all fixed assets when acquired and records the historical cost of these items in the Enterprise Fund. In accordance with generally accepted accounting principles, as they relate to special purpose business-type activity, government units, under GASB 34 depreciation expense must be recorded in the statement of revenue, expenditures and changes in net assets. The AIMS will use the straight-line method of depreciation over the assets useful life as determined as follow:

Computers 3 years, Office Equipment 5 years, Vehicles 5 years, Office Furniture 7 years, Leasehold Improvements, Life of lease or 5 years, whichever is greater, Building Improvements 20 years, and Building 30 years.

Powered by BoardOnTrack

1400 EXPENSE REIMBURSEMENT

Control Objective

To ensure the AIMS K-12 College Prep Charter District pays for only authorized business expenses.

Major Controls

A. Travel Policies

AIMS K-12 College Prep Charter District has adopted policies on travel reimbursement.

B. Business Expense Reimbursement

In extremely rare circumstances, and with prior approval and/or a purchase order as may be required by the schools' purchasing policies and procedures, AIMS employees may purchase school supplies or services and seek reimbursement from AIMS. Reimbursements shall be made only for actual and necessary business expenses. Reimbursements shall not be used as an alternative to the purchase requisition system; all purchases for which employees seek reimbursement shall comply with the schools' purchasing policies and procedures.

No purchases of any school supplies or services shall be made without prior approval and/or a purchase order, as may be required by the schools' purchasing policies and procedures. In the event an employee seeks reimbursement for a purchase made without following these procedures, the school may refuse the services and deny payment or return the supplies to the vendor and deny payment, and the purchasing party may be held personally financially liable for payment of the supplies or services.

Reimbursement requests shall contain a receipt, invoice and/or record of sale, and all other relevant documentation, such as prior approval and/or a purchase order, as may be required by the schools' purchasing policies and procedures. Reimbursement requests shall be submitted via the purchase requisition system.

Purchases of the following items are not eligible for reimbursement by AIMS K-12 College Prep Charter District. Any purchases of such items, if appropriate, shall be made through the schools' purchase requisition system.

o Deposits or advances for services that have not been rendered;

o Donations or sponsorships;

o Flowers, gifts or gift cards;

o Personal cell phone purchases or monthly plans (these are handled by purchase orders, with minor accessory items allowed)

o Alcoholic beverages; and

o Individual items costing more than $2,000, excluding travel.

Non-school-related purchases are prohibited. The use of AIMS K-12 College Prep Charter Districts' funds for personal use is prohibited, including the submission of any non-school related purchases for

DRAFT

reimbursement. Individuals who use or attempt to use AIMS funds or seek reimbursement for non-school related purposes shall be subject to disciplinary action. Any individual whom the Superintendent or his/her designee determines has sought reimbursement for irregular or unauthorized transactions, whether personal or unauthorized business transactions, will be subject to disciplinary action.

C. Internal Accounting Controls

(i) Justification for travel approved by Superintendent.

(ii) Documentation for incurred employee expenses.

(iii) Documentation for company credit card purchase.

Expense Advance or Reimbursement

Expense Reimbursement:

1. Soon after traveling, but not exceeding 30 days, an employee who seeks reimbursement for authorized expenses completes a Travel Report detailing the expenses incurred, attaching originals of supporting documentation.

2. All credit card purchases are supported by invoices in order to be reimbursed.

2. The employee's Travel Report and credit card purchases invoices are reviewed and approved by their management.

1500 - MANAGEMENT REPORTING PROCEDURES

In this section, procedures are covered for supporting the annual budget, financial reporting and tax compliance.

ANNUAL BUDGET

Control Objective

To effectively support the preparation of the annual budget and its periodic review.

Major Controls

A. Budget Process

The Chief Business Officer works with the back-office business services provider and prepares the annual operating and capital budgets and cash flow projection, with input from the AIMS' community. The budgets and projection are submitted to the Board of Trustees for approval.

B. Internal Accounting Controls

Powered by BoardOnTrack

Accuracy and completeness of the budget and projections

Procedures

1. In preparation of the annual operating and capital budget and cash flow projection, the back-office business services provider prepares a preliminary budgets and projection for review by the Chief Business Officer in consultation with the AIMS' staff.

2. To support budgets and projection estimates, the back-office business services provider prepares current year-to-date financial data with projections of year-end totals.

3. The back-office business services provider and the Chief Business Officer review the budgets and projection submitted for completeness and reasonableness.

4. The Board of Trustees approves and adopts the final budgets and projection.

5. The adopted budgets totals are entered in the General Ledger by the back-office business services provider for the new fiscal year, in order to prepare budget to actual reports.

FINANCIAL REPORTING

Control Objective

To ensure the accuracy, completeness and timeliness of financial reporting to support decision- making.

Major Controls

A. Schedule

Monthly managerial reports are prepared based on a schedule.

B. Review and Approval Financial reports are reviewed for accuracy and completeness.

C. Audit

The annual financial statements of the AIMS' are audited by a certified public accounting firm.

Procedures

1. The back-office business services provider prepares monthly budget vs. actual financial reports and cash flow projection for the Board of Trustees meetings.

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2. AIMS K-12 College Prep Charter District submit to an audit of their financial statements by a qualified certified public accounting firm, in accordance with Governmental Auditing Standards

3. AIMS K-12 College Prep Charter District shall automatically submit all financial reports required under Education Code Section 47604.33 and 47605(m).

PAYROLL TAX COMPLIANCE

Control Objective

To accurately prepare and file required tax documents on a timely basis.

Procedures

1. AIMS K-12 College Prep Charter District maintains a schedule of required filing due dates for:

(i) IRS Form W-2 - Wage and Tax Statement.

(ii) IRS Form W-3 - Transmittal of Income and Tax Statements.

(iii) IRS Form 940 - Employer's Federal Unemployment (FUTA) Tax Return.

(iv) IRS Form 941 - Employer's Quarterly Federal Tax Return for Federal Income Tax Withheld from Wages and FICA Taxes.

(v) IRS Form 1099 MISC (also 1099-DIV, 1099-INT, 1099-OID) - U.S. Annual Information Return for Recipients of Miscellaneous Income.

(i) Quarterly and annual state(s) unemployment tax return(s).

2. Before submission, all payroll tax documents and the supporting schedules are reviewed and approved by the back-office business services provider for accuracy and completeness.

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AIMS Board Meeting Item Cover Letter

Item: 2020-2021 AIMS Fiscal Policies

Presented By: Katema Ballentine, CBO

Staff Recommendation:

Review and approve the fiscal policies for the 2020-2021 fiscal year. The policy packet includes the updated policies approved during the "Stay in Place" order issued March 19, 2020.

Committee Approval: N/A Finance Committee

Total Associated Cost:

Included in Budget? N/A

Over or Under Budget?

Amount Over/Under Budget?

Included in LCAP?

Which LCAP?

Coversheet

ESSER Funding: Elementary and Secondary Emergency Relief Packet

Section:	III. Action Items
Item:	G. ESSER Funding: Elementary and Secondary Emergency Relief Packet
Purpose:	Vote
Submitted by:	
Related Material:	ESSERF application letter (1).pdf Esser Memo August 2020 board meeting.docx AIMS Finance Comittee Cover ESSER Application.pdf

June 19, 2020

Dear eligible Elementary and Secondary School Emergency Relief (ESSER) Fund subrecipients,

Information on the Coronavirus Aid, Relief, and Economic Security (CARES) Act ESSER Fund Application

This letter is to inform local educational agencies (LEAs) that the ESSER Fund application required by the CARES Act is now available. Eligible LEAs must complete an application by July 15, 2020, in order to receive funds through the 1st apportionment. Eligible LEAs that do not apply by July 15, 2020, may apply after July 15 to receive funds through subsequent apportionments based on quarterly expenditure reporting.

The ESSER Fund application is available here:
https://www.cde.ca.gov/fg/cr/index.asp

Preliminary allocation amounts are available here:
https://www.cde.ca.gov/fg/cr/documents/caresact20ent1.xlsx.

A separate email following this letter will provide LEAs with a password to access the ESSER Fund Application.

Background

Congress set aside approximately $13.2 billion of the $30.75 billion allotted to the Education Stabilization Fund through the CARES Act for the ESSER Fund. This funding provides LEAs with emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation. More information about the ESSER Fund can be found here: https://oese.ed.gov/offices/education-stabilization-fund/elementary-secondary-school-emergency-relief-fund/.

State awards of ESSER Funds are in the same proportion as each state received under Title I, Part A of the Elementary and Secondary Education Act (ESEA) of 1965, as amended by the Every Student Succeeds Act, in fiscal year 2019-20. Each state must use no less than 90 percent of its allocation to make subgrants to LEAs, based on each LEA's share of funds received under Title I, Part A in fiscal year 2019-20. California's minimum distribution amount that must be allocated to LEAs is $1,482,575,514.

An LEA may use funds for any activity authorized by the ESEA, the Individuals with Disabilities Education Act, the Adult Education and Family Literacy Act, Perkins Career and Technical Education, Title VII-B of the McKinney-Vento Homeless Education Act, and for other purposes related to response coordination, professional development,

purchasing technology, buying sanitization supplies, and other activities. (Section 18003(d)).

An LEA may use ESSER Funds for any allowable expenditure incurred on or after March 13, 2020, the date the President declared the national emergency due to COVID- 19.

LEAs have until September 30, 2022 to obligate ESSER funds.

Additional Information

More information about the CARES Act and associated funds and waivers, including the ESSER Fund can be found here: https://www.cde.ca.gov/fg/cr/index.asp.

Contacts

Program Questions: CARESAct@cde.ca.gov
Questions about the application process, use of funds, and reporting requirements.

Fiscal Questions: Leslie Sharp, LSharp@cde.ca.gov
Questions about the determination of LEA allocation amounts and the timing and apportionment of funds.

Sincerely,



Lisa Constancio, Deputy Superintendent
Operations & Administration Branch

LC; js

MEMORANDUM

TO: Finance Committee
FROM: Katema Ballentine, Business Office
DATE: August 13,2020
SUBJECT: Elementary and Secondary School Emergency Relief (ESSER) Fund

CARES Act ESSER Funding

The Coronavirus Aid, Relief, and Economic Security (CARES) Act provides funding to LEAs through Section 18003 of the Elementary and Secondary School Emergency Relief (ESSER) Fund, to address the impact of COVID-19 on elementary and secondary schools.

Application for Funds

Eligible LEAs must complete an application by July 15, 2020, in order to receive funds through the first apportionment, expected to go out starting September 2020.

Use of Funds

An LEA may use ESSER funds for any allowable expenditure incurred on or after March 13, 2020, the date the President declared the national emergency due to COVID-19. Federal cash management rules will apply to this funding.

In addition to these, LEAs can use funds for the following activities:

- **Coordination of preparedness and response efforts of LEAs with State, local, Tribal, and territorial public health departments, and other relevant agencies**
- **Providing principals and others school leaders with the resources necessary to address the needs of their individual schools**
- **Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population**
- **Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs**
- **Planning for and coordinating on long-term closures (including on meeting IDEA requirements, how to provide online learning, and how to provide meals to students)**
- **Staff training and professional development on sanitation and minimizing the spread of infectious disease**
- **Purchasing supplies to sanitize and clean the facilities of LEA, including buildings operated by the LEA**

- **Purchasing educational technology (hardware, software, and connectivity) for students, that aids in the regular and substantive educational interaction between students and their classroom instructors, including low-income students and students with disabilities, which may include assistive or adaptive technology**
- **Mental health services and supports**
- **Summer learning and supplemental after-school programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care**
- **Discretionary funds for school principals to address the needs of their individual schools**
- **Other activities that are necessary to maintain the operation and continuity of services in LEAs and to continuing the employment of their existing staff**

The allocation that each school will receive will be determined after submission of application and determination of eligibility.

AIMS Board Meeting Item Cover Letter

Item: Elementary and Secondary School Emergency Relief (ESSER) Fund Application

Presented By: Katema Ballentine, CBO

Staff Recommendation:

Approve the request to submit the application on behalf of AIPCS, AIPCS II and AIPHS for the Elementary and Secondary School Emergency Relief (ESSER) funding authorized in the 2020-2021 California Governors Budget Package. The allocation for each school will be determined after submission.

Committee Approval: N/A Finance Committee

Total Associated Cost: TBD

Included in Budget? N/A

Over or Under Budget?

Amount Over/Under Budget?

Included in LCAP?

Which LCAP?

Coversheet

LLMF Funding Learning Loss Mitigation Funds Packet

Section:	III. Action Items
Item:	H. LLMF Funding Learning Loss Mitigation Funds Packet
Purpose:	Vote
Submitted by:	
Related Material:	Learning Loss Memo August 2020 Board meeting.docx AIMS Finance Comittee Cover Learning Loss Application.pdf

MEMORANDUM

TO: Finance Committee
FROM: Katema Ballentine, Business Office
DATE: August 13,2020
SUBJECT: Learning Loss Mitigation Funding (LLMF)

CARES Act GEER Funding

The Learning Loss Mitigation Funding (LLMF), authorized by the 2020–21 budget package, appropriates $5,334,997,000 from three different funding sources to be allocated to local educational agencies (LEAs) in order to support transitional Kindergarten through 12th grade pupil academic achievement and mitigate learning loss related to COVID-19 school closures.

The LLMF is comprised of three different funding sources: $355,227,000 CARES Act Governor's Emergency Education Relief (GEER) funds, $4,439,844,000 CARES Act Coronavirus Relief (CR) Fund, and $539,926,000 from the state General Fund (GF).

Funds apportioned to LEAs from the GEER Fund are to be used from March 13, 2020, to September 30, 2022, inclusive, and all other funds apportioned pursuant to the Learning Loss Mitigation Funds shall be used from March 1, 2020, to December 30, 2020, for activities that directly support pupil academic achievement and mitigate learning loss related to COVID-19 school closures, and shall be expended for any of the following purposes:

Application for Funds

Eligible LEAs must complete an application by July 15, 2020, in order to receive funds through the first apportionment, expected to go out starting September 2020.

Use of Funds

(1) Addressing learning loss or accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports that begin before the start of the school year and the continuation of intensive instruction and supports into the school year.

(2) Extending the instructional school year by making adjustments to the academic calendar, increasing the number of instructional minutes provided during each week or school day, or taking any other action that increases the amount of instructional time or services provided to pupils based on their learning needs.

(3) Providing additional academic services for pupils, such as diagnostic assessments of pupil learning needs, intensive instruction for addressing gaps in core academic skills, additional instructional materials or supports, or devices or connectivity for the provision of in-classroom and distance learning.

(4) Providing integrated pupil supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, professional development opportunities to help teachers and parents support pupils in distance-learning contexts, access to school breakfast and lunch programs, or programs to address pupil trauma and social-emotional learning.

PART II: Other Assurances for Learning Loss Mitigation Funds Ivy Academia assures that:

(1) As a condition of receipt of these funds:

The checkbox was selected, certifying that I have read the applicable certifications, assurances, terms, and conditions identified on this grant application and I agree to comply with all requirements as a condition of funding.

(a) An eligible LEA shall certify that funding received will be used in full compliance with federal law, as detailed in the GEER and CR Fund assurances below, and shall adopt, on or before September 30, 2020, at a regularly scheduled meeting of the governing board or body of the LEA, a learning continuity and attendance plan pursuant to Section 43509 of the Education Code.

(b) This does not preclude an eligible LEA from receiving or expending funds before the adoption of its learning continuity and attendance plan for the 2020–21 school year.

(c) Each eligible LEA shall maintain a file of all receipts and records of expenditures made pursuant to this section for a period of no less than three years, or, where an audit has been requested, until the audit is resolved, whichever is longer. Receipts and records that are required to be retained by each eligible local educational agency shall be made available to the Superintendent, upon request. The Superintendent shall take action to recoup any federal disallowances of funds allocated to eligible local educational agencies, as applicable.

(d) An eligible LEA shall report, on or before August 31, 2020, the balance of any unexpended funds received from the CR Fund to the Superintendent. Funds that are not expended by December 30, 2020, shall be reported to the Superintendent within 30 days, and the Superintendent shall initiate collection proceedings.

(e) An eligible local educational agency shall report, on or before August 31, 2021, the balance of any unexpended funds received from the GEER Fund to the Superintendent. Funds that are not expended by September 30, 2022, shall be reported to the Superintendent within 30 days, and the Superintendent shall initiate collection proceedings.

GEER Fund PART I: General Assurances for Local Educational Agencies (LEAs) For any GEER funds received, Ivy Academia will comply with the requirements in Section 442 of the General Education Provisions Act (GEPA) (20 U.S.C. 1232e):

(1) The LEA will administer each program covered by the application in accordance with all applicable statutes, regulations, program plans, and applications;

(2) The control of funds provided to the LEA under each program, and title to property acquired with those funds, will be in a public agency and that a public agency will administer those funds and property;

(3) The LEA will use fiscal control and fund accounting procedures that will ensure proper disbursement of, and accounting for, federal funds paid to that agency under each program;

(4) The LEA will make reports to the State agency or board and to the U.S. Secretary of Education, as requested, as may reasonably be necessary to enable the State agency or board and the Secretary to perform their duties and that the local educational agency will maintain such records, including the records required under Section 1232f of this title, and provide access to those records, as the State agency or board or the Secretary deem necessary to perform their duties;

(5) The LEA will provide reasonable opportunities for the participation by teachers, parents, and other interested agencies, organizations, and individuals in the planning for and operation of each program;

(6) Any application, evaluation, periodic program plan or report relating to each program will be made readily available to parents and other members of the general public;

(7) In the case of any project involving construction, the LEA will provide reasonable assurances that–

(a) the project is not inconsistent with overall State plans for the construction of school facilities, and

(b) in developing plans for construction, due consideration will be given to excellence of architecture and design and to compliance with standards prescribed by the Secretary under Section 794 of title 29 in order to ensure that facilities constructed with the use of Federal funds are accessible to and usable by individuals with disabilities;

(8) The LEA has adopted effective procedures for acquiring and disseminating to teachers and administrators participating in each program significant information from educational research, demonstrations, and similar projects, and for adopting, where appropriate, promising educational practices developed through such projects;

(9) None of the funds expended under any applicable program will be used to acquire equipment (including computer software) in any instance in which such acquisition results in a direct financial benefit to any organization representing the interests of the purchasing entity or its employees or any affiliate of such an organization. (20 U.S.C. 1232e)

AIMS Board Meeting Item Cover Letter

Item: Learning Loss Mitigation (LLMF) Fund Application

Presented By: Katema Ballentine, CBO

Staff Recommendation:

Approve the request to submit the application on behalf of AIPCS, AIPCS II and AIPHS for the Learning Loss Mitigation (LMFF) funding authorized in the 2020-2021 California Governors Budget Package. The allocation for each school will be determined after submission.

Committee Approval: N/A Finance Committee

Total Associated Cost: TBD

Included in Budget? N/A

Over or Under Budget?

Amount Over/Under Budget?

Included in LCAP?

Which LCAP?

Coversheet

Resolution Surplus/Obsolete Packet

Section: III. Action Items
Item: I. Resolution Surplus/Obsolete Packet
Purpose: Vote
Submitted by:
Related Material:
RESOLUTION OF SURPLUS FOR AMERICAN INDIAN MODEL SCHOOLS.docx
AIMS Finance Comittee Cover Surplus Obsolete August 2020.pdf

RESOLUTION OF THE BOARD OF EDUCATION OF THE AMERICAN INDIAN MODEL SCHOOLS

Declaring District Personal Property Obsolete, Surplus and Authorizing Disposition Thereof

WHEREAS, the Board of Trustees of American Indian Model Schools has received from the Superintendent of Schools a list of AIMS personal property –i.e., electronic equipment (e-waste), furniture and listed in Exhibit "A" deemed no longer required for school purposes, or that should be disposed of for the purpose of replacement, or that is unsatisfactory or not suitable for school use, collected from or at listed sites; and

WHEREAS, the Superintendent recommends that the Board declare said AIMS personal property listed in Exhibit "A" to be obsolete, surplus and for items to be disposed of pursuant to applicable law,

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of American Indian Model Schools hereby declares said AIMS personal property listed, presented and approved by the Finance Committee to no longer be required for school purposes, or should be disposed of for the purpose of replacement, or is unsatisfactory or not suitable for school use; and,

BE IT FURTHER RESOLVED that the Board of Trustee authorizes and directs the Superintendent or designee to dispose of each item of the AIMS personal property approved by the Finance Committee and/or by sale, donation to a charitable organization or disposition in the local public dump upon compliance with the provisions of Education Code Sections 17545 and 17546, respectively. PASSED AND ADOPTED by the Board of Trustees the American Indian Model Schools, this 11th day of March, 2020, by the following vote:

AYE:

NAY:

ABSTAIN:

RECUSED:

ABSENT:

CERTIFICATION

I hereby certify that the foregoing is a full, true and correct copy of a Resolution adopted, at a Special Board Meeting of the Governing Board of the American Indian Model Schools held on August 18, 2020

EXHIBIT A

SURPLUS/OBSOLETE ITEM INVENTORY			
SITE	**COUNT**	**ITEM**	**Condition**
AIPHS	**50**	Student Desk Chairs	Damaged/Broken/Old
AIPHS	**220**	Student Desk Chairs	Obsolete
AIPHS	**10**	Teacher Desk	Damaged/Broken/Old
12th Street/Storage Items	**2**	Orange Cones	Damaged/Broken/Old
12th Street/Storage Items	**21**	Triangle Shape tables	Surplus
12th Street/Storage Items	**120**	Blue Chairs	Surplus
12th Street/Storage Items	**12**	Single student desk	Damaged/Broken/Old
12th Street/Storage Items	**1**	Double Student Desk	Damaged/Broken/Old
12th Street/Storage Items	**2**	Teacher Desk	Damaged/Broken/Old
12th Street/Storage Items	**8**	Bookshelves	Damaged/Broken/Old
12th Street/Storage Items	**4**	Teacher Chairs	Damaged/Broken/Old
12th Street/Storage Items	**1**	Microwave	Damaged/Broken/Old
12th Street/Storage Items	**3**	Crescent moon plastic green table	Damaged/Broken/Old
12th Street/Storage Items	**1**	Round Table	Damaged/Broken/Old
12th Street/Storage Items	**1**	Foldable table	Damaged/Broken/Old
12th Street/Storage Items	**8**	Small bookshelves	Damaged/Broken/Old
12th Street/Storage Items	**3**	Cork Board	Damaged/Broken/Old

AIMS Board Meeting Item Cover Letter

Item: 2020-21 Resolution for Surplus/Obsolete

Presented By: Katema Ballentine, CBO

Staff Recommendation:

Approve the request to surplus the items reflected in the August 2020 Resolution of Surplus and Obsolete items.

Committee Approval: N/A Finance Committee

Total Associated Cost:

Included in Budget? N/A

Over or Under Budget?

Amount Over/Under Budget?

Included in LCAP?

Which LCAP?

Coversheet

Consolidated Application Packet

Section:	III. Action Items
Item:	J. Consolidated Application Packet
Purpose:	Vote
Submitted by:	
Related Material:	Consoldated Application Sample.docx MEMORANDUM Con application projections.docx CON APP Memo August 2020 board meeting (1).docx AIMS Finance Comittee Cover Consolidated application 2020.pdf

ConApp 2020-21 Application for Funding and Assurances
Due August 17, 2020

School Name: American Indian Public Charter High

Please complete the following information that is required to submit the Consolidated Application (CARS) Spring Release for the 2020-21 fiscal year.

Protected Prayer Certification Statement

The LEA hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The following representative is certifying assurances for Protected Prayer.

1. The authorized representative agrees to the above statement. Yes ☐ No ☐
2. Authorized Representative's Full Name: _____
3. Authorized Representative's Title/Date: _____
4. Comment if the LEA is not able to certify at this time, then an explanation must be provided in the comment field.

_____

_____

2021-LCAP Federal Addendum Certification

If the LEA certified a prior year LCAP Federal Addendum Certification data collection form in the Consolidated Application and Reporting System, then the LEA may use in this form the same original approval or adoption date used in the prior year form.

The following representative will be the contact with the CDE for questions about the Federal addendum and will submit the addendum to the CDE.

1. Adoption Date of the Charter School LCAP: _____
2. Authorized Representative's Full Name: _____
3. Authorized Representative's Title/Date: _____

2021 Application for Funding

A. Local Governing Board Funding Approval

The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board. The application for funding was approved by the board on and approved the following programs:

Date of approval by local governing board: _____

1. Title I, Part A (Basic Grant) ESSA Sec. 1111 et seq. SACS 3010: Yes ☐ No ☐

2. Title II, Part A (Supporting Effective Instruction) ESEA Sec. 2104 SACS 4035: Yes ☐ No ☐

3. Title III English Learner ESEA Sec. 3102 SACS 4203 (see Section C below) Yes ☐ No ☐

4. Title III Immigrant ESSA Sec. 3102 SACS 4201 Yes ☐ No ☐

5. Title IV, Part A (Student Support) ESSA Sec. 1112(b) SACS 4127: Yes ☐ No ☐

B. District English Learner Advisory Committee Review

If the school has more than 50 English Learners per Title 5 of the California Code of Regulations Section 11308, then the school must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

Does the school have more than 50 English Learners? If yes, please complete the following questions, if no please continue to the budget. Yes ☐ No ☐

1. DELAC representative's full name (non-LEA employee): _____
2. DELAC review date: _____
3. Meeting minutes web address: _____
   Please enter the web address of DELAC review meeting minutes (format http://SomeWebsiteName.xxx). If a web address is not available, then the LEA must keep the minutes on file which indicate that the application was reviewed by the committee.

DELAC comment If an advisory committee refused to review the application, or if DELAC review is not applicable, enter a comment. (Maximum 500 characters)

_____

_____

_____

C. Title III – English Learner (Minimum award is $10,000, see test below for FY 1920)– If school is not applying or is not projected to meet the minimum funding continue to Section D -Title III Immigrant

20-21 Title III English Learner Student Program Subgrant Budget

Please complete the following budget categories if applying for Title III English Learner and the school is estimated to receive the minimum entitlement of $10,000. Amount should tie to estimated entitlement amount above. *This section should align with the expenses in the Federal Addendum*.

1. Professional development activities: $_____
2. Program and other authorized activities: $_____
3. English proficiency and academic achievement $_____
4. Parent, family, and community engagement $_____
5. Direct administrative costs (Amount cannot exceed 2% of the estimated entitlement $_____
6. Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs) $_____
7. Total Budget $_____

D. **2020-21 Title III Immigrant Student Program Subgrant Budget**

Please complete if the school intends to apply for Title III Immigrant. Eligibility criteria is an LEA which has 21 or more eligible immigrant students and has experienced a significant increase of two percent or more in eligible immigrant students enrollment in the current year compared with the average of the two preceding fiscal years, is eligible to apply.

If the school will not be applying for Title III Immigrant, no further action is required in this section:

Estimated Entitlement Calculation

1. Estimated immigration per student allocation: $111 (19/20 rate)
2. Estimated immigrant student count: _____
3. Estimated immigrant entitlement amount ($111 x count) _____

Budget (Amount should align with Federal LCAP Addendum)

1. Authorized activities $_____

2. Direct administrative costs (amount cannot exceed 2% of the estimated entitlement)

$_____

3. Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)

$_____

2020-21 Substitute System for Time Accounting

This certification may be used by auditors and by California Department of Education oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the local educational agency (LEA) submits and certifies this data collection.

Under this substitute system, an LEAs may use alternative documentation – such as teachers course schedule – instead of PARS to document the time and effort of an individual who works on multiple activities or cost objectives on a predetermined, or fixed schedule. An individual documenting time and effort under this substitute system is permitted to certify time and effort on a periodic basis (at least semiannually) rather than monthly.

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate. Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the web at https://www.cde.ca.gov/fg/ac/sa/.

1. 2020-21 Request for authorization: Yes ☐ No ☐

2. LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Max 500 characters)

_____

_____

_____

2020-21 Homeless Education Policy, Requirements, and Implementation

Homeless Education Certification

The LEA hereby assures that the LEA has met the following requirements:

1. Designated a staff person as the liaison for homeless children and youth
2. Developed a written policy that supports the enrollment and retention of homeless children and youths in schools of the LEA which
   a. Includes policies and practices to ensure that homeless children and youths are not stigmatized or segregated on the basis of their status as homeless;
   b. Includes a dispute resolution process;
   c. Ensures that transportation is provided for a homeless child or youth to and from the school of origin if requested by the parent, guardian or homeless liaison;
3. Disseminated public notice of the educational rights of homeless children and youths where such children and youths receive services under the provisions of the Education for Homeless Children and Youths Act.

Homeless Liaison Contact Information

Homeless liaison first name: _____

Homeless liaison last name: _____

Homeless liaison title: _____

Homeless liaison email address: _____

Homeless liaison telephone number: _____

Homeless liaison telephone extension: _____

Enter the full-time equivalent (FTE) for all personnel directly responsible for the implementation of homeless education (Format: 0.00): _____

Homeless Liaison Training Information

1. Has the homeless liaison attended and/or participated in a homeless education liaison training within the past two years: Yes ☐ No ☐

2. Has the homeless liaison provided trainings to the following personnel?
   a. Principals and other school leaders: Yes ☐ No ☐
   b. Attendance officers and registrars: Yes ☐ No ☐

c. Teachers and instructional assistants: Yes ☐ No ☐

d. School counselors: Yes ☐ No ☐

Homeless Education Policy and Requirements

1. Does the LEA have a written homeless education policy: Yes ☐ No ☐
2. No policy comments. Provide an explanation why the LEA does not have a Homeless education policy. (Max 500 characters)

_____

_____

3. Date LEA's board approved the homes education policy. _____
4. Does the LEA meet the above federal requirements? Yes ☐ No ☐
5. Compliance comment. Provide an explanation why the LEA does not comply with federal requirements. (Max 500 characters)

_____

_____

Title 1, Part A Homeless Expenditures

1. 2018-19 Title I, Part A direct or indirect services to homeless children reservation (the minimum reservation is $1.00 recommended refer to Federal LCAP Addendum) $_____
2. Amount of 2018-19 Title I, Part A funds expended or encumbered for direct or indirect services to homeless children (If zero insert comment in 4) $_____
3. Homeless services provided (Maximum 500 characters)

_____

_____

4. No expenditures or encumbrances comment

_____

_____

Consolidated Application Certification Statement

The School certifies that all of the applicable state and federal rules and regulations will be observed; that to the best of my knowledge the information contained in this document is correct and complete; and the school agrees to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site.

The following representative is certifying to all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file.

Representative's Full Name: _____

Representative's Title: _____

Signature/Title:_____Date: _____

MEMORANDUM

TO: Finance Committee
FROM: Katema Ballentine, Business Office
DATE: August 13,2020
SUBJECT: Consolidated Application Information

FEDERAL FUNDING 2020-21 PROJECTED ALLOCATIONS					
Site	**Title I**	**Title II**	**Title III**	**Title IV**	**Total *(per Site)***
AIPCS	$ 74,496.00	$ 9,453.00	$ -	$ 10,000.00	**$ 93,949.00**
AIPCS II	$245,655.00	$ 22,797.00	$ 25,178.00	$ 10,000.00	**$ 303,630.00**
AIPHS	$106,042.00	$ 14,898.00	$ 2,342.00	$ 10,000.00	**$ 133,282.00**
Total*(per Program)*	**$426,193.00**	**$ 47,148.00**	**$ 27,520.00**	**$ 30,000.00**	

PURPOSE TITLE I:

Title I, Part A funds are intended to support student achievement and growth at the school level. Schools eligible for Title I, Part A funds are determined based on Free and reduced count numbers. Districts may choose to provide supports and services to increase student achievement and growth through school wide programs or targeted assistance programs. Additionally, districts may support some district-level Title I activities through district-managed activities and/or parent and community engagement activities.

PURPOSE TITLE II:

The amount of Title II, Part A funds allocated to LEAs is calculated using the same US census data that is used to calculate Title I, Part A. Eighty percent of the LEA's Title II, Part A allocation is based on poverty and the remaining twenty percent (20%) is based on total population.

Each LEA accepting Title II, Part A funds must also:

1. Implement a system of professional growth and improvement for educators [1], including opportunities to develop meaningful teacher leadership;

2. Provide equitable services to eligible non-public school teachers;

3. Coordinate Title II, Part A funded professional development activities with professional development activities provided through other Federal, State, and local programs; and

4. Ensure Title II, Part A funded activities address the learning needs of all students, including children with disabilities, English learners, and gifted and talented students.

PURPOSE TITLE III:

Title III, Part A is officially known as the Language Instruction for English Learner and Immigrant Students Act. Section 3102 lists the purpose of the law. The overarching purpose is to ensure that English learner (EL) students, including immigrant children and youth, attain English language proficiency and meet the same challenging state academic standards that other students are expected to meet.

LEAs must use Title III funds to supplement state language instruction educational programs, designed to assist EL students' achievement goals. The state educational agency (SEA), LEAs, and schools are accountable for increasing the English proficiency and core academic content knowledge of EL students. The Title III Immigrant (Resource 4201) grant resides within this program and provides opportunities for LEAs to enhance the instructional opportunities for immigrant students and their families.

PURPOSE TITLE IV:

Title IV is to provide all students with access to a well-rounded education; improve school conditions for student learning; and improve the use of technology to improve the academic achievement and digital literacy of all students.

MEMORANDUM

TO: Finance Committee
FROM: Katema Ballentine, Business Office
DATE: August 13,2020
SUBJECT: Learning Loss Mitigation Funding (LLMF)

CARES Act GEER Funding

The Learning Loss Mitigation Funding (LLMF), authorized by the 2020–21 budget package, appropriates $5,334,997,000 from three different funding sources to be allocated to local educational agencies (LEAs) in order to support transitional Kindergarten through 12th grade pupil academic achievement and mitigate learning loss related to COVID-19 school closures.

The LLMF is comprised of three different funding sources: $355,227,000 CARES Act Governor's Emergency Education Relief (GEER) funds, $4,439,844,000 CARES Act Coronavirus Relief (CR) Fund, and $539,926,000 from the state General Fund (GF).

Funds apportioned to LEAs from the GEER Fund are to be used from March 13, 2020, to September 30, 2022, inclusive, and all other funds apportioned pursuant to the Learning Loss Mitigation Funds shall be used from March 1, 2020, to December 30, 2020, for activities that directly support pupil academic achievement and mitigate learning loss related to COVID-19 school closures, and shall be expended for any of the following purposes:

Application for Funds

Eligible LEAs must complete an application by July 15, 2020, in order to receive funds through the first apportionment, expected to go out starting September 2020.

Use of Funds

(1) Addressing learning loss or accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports that begin before the start of the school year and the continuation of intensive instruction and supports into the school year.

(2) Extending the instructional school year by making adjustments to the academic calendar, increasing the number of instructional minutes provided during each week or school day, or taking any other action that increases the amount of instructional time or services provided to pupils based on their learning needs.

(3) Providing additional academic services for pupils, such as diagnostic assessments of pupil learning needs, intensive instruction for addressing gaps in core academic skills, additional instructional materials or supports, or devices or connectivity for the provision of in-classroom and distance learning.

(4) Providing integrated pupil supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, professional development opportunities to help teachers and parents support pupils in distance-learning contexts, access to school breakfast and lunch programs, or programs to address pupil trauma and social-emotional learning.

PART II: Other Assurances for Learning Loss Mitigation Funds Ivy Academia assures that:

(1) As a condition of receipt of these funds:

The checkbox was selected, certifying that I have read the applicable certifications, assurances, terms, and conditions identified on this grant application and I agree to comply with all requirements as a condition of funding.

(a) An eligible LEA shall certify that funding received will be used in full compliance with federal law, as detailed in the GEER and CR Fund assurances below, and shall adopt, on or before September 30, 2020, at a regularly scheduled meeting of the governing board or body of the LEA, a learning continuity and attendance plan pursuant to Section 43509 of the Education Code.

(b) This does not preclude an eligible LEA from receiving or expending funds before the adoption of its learning continuity and attendance plan for the 2020–21 school year.

(c) Each eligible LEA shall maintain a file of all receipts and records of expenditures made pursuant to this section for a period of no less than three years, or, where an audit has been requested, until the audit is resolved, whichever is longer. Receipts and records that are required to be retained by each eligible local educational agency shall be made available to the Superintendent, upon request. The Superintendent shall take action to recoup any federal disallowances of funds allocated to eligible local educational agencies, as applicable.

(d) An eligible LEA shall report, on or before August 31, 2020, the balance of any unexpended funds received from the CR Fund to the Superintendent. Funds that are not expended by December 30, 2020, shall be reported to the Superintendent within 30 days, and the Superintendent shall initiate collection proceedings.

(e) An eligible local educational agency shall report, on or before August 31, 2021, the balance of any unexpended funds received from the GEER Fund to the Superintendent. Funds that are not expended by September 30, 2022, shall be reported to the Superintendent within 30 days, and the Superintendent shall initiate collection proceedings.

GEER Fund PART I: General Assurances for Local Educational Agencies (LEAs) For any GEER funds received, Ivy Academia will comply with the requirements in Section 442 of the General Education Provisions Act (GEPA) (20 U.S.C. 1232e):

(1) The LEA will administer each program covered by the application in accordance with all applicable statutes, regulations, program plans, and applications;

(2) The control of funds provided to the LEA under each program, and title to property acquired with those funds, will be in a public agency and that a public agency will administer those funds and property;

(3) The LEA will use fiscal control and fund accounting procedures that will ensure proper disbursement of, and accounting for, federal funds paid to that agency under each program;

(4) The LEA will make reports to the State agency or board and to the U.S. Secretary of Education, as requested, as may reasonably be necessary to enable the State agency or board and the Secretary to perform their duties and that the local educational agency will maintain such records, including the records required under Section 1232f of this title, and provide access to those records, as the State agency or board or the Secretary deem necessary to perform their duties;

(5) The LEA will provide reasonable opportunities for the participation by teachers, parents, and other interested agencies, organizations, and individuals in the planning for and operation of each program;

(6) Any application, evaluation, periodic program plan or report relating to each program will be made readily available to parents and other members of the general public;

(7) In the case of any project involving construction, the LEA will provide reasonable assurances that–

(a) the project is not inconsistent with overall State plans for the construction of school facilities, and

(b) in developing plans for construction, due consideration will be given to excellence of architecture and design and to compliance with standards prescribed by the Secretary under Section 794 of title 29 in order to ensure that facilities constructed with the use of Federal funds are accessible to and usable by individuals with disabilities;

(8) The LEA has adopted effective procedures for acquiring and disseminating to teachers and administrators participating in each program significant information from educational research, demonstrations, and similar projects, and for adopting, where appropriate, promising educational practices developed through such projects;

(9) None of the funds expended under any applicable program will be used to acquire equipment (including computer software) in any instance in which such acquisition results in a direct financial benefit to any organization representing the interests of the purchasing entity or its employees or any affiliate of such an organization. (20 U.S.C. 1232e)

AIMS Board Meeting Item Cover Letter

Item: Consolidated Application (AIPCS, AIPCS II and AIPHS)

Presented By: Katema Ballentine, CBO

Staff Recommendation:

At the June 2020 Board meeting, the adopted budget was approved. The Federal funds allocated in that budget require approval upon submission. This year, the Federal government postponed the application and submission until July. Approve the consolidated applications for AIMS Schools

Committee Approval: N/A Finance Committee

Total Associated Cost: 530,861 all schools

Included in Budget? Yes

Over or Under Budget? included

Amount Over/Under Budget?

Included in LCAP?

Which LCAP?

Coversheet

2019 Taxes Submission

Section:	III. Action Items
Item:	K. 2019 Taxes Submission
Purpose:	Vote
Submitted by:	
Related Material:	Draft State Taxes.pdf AIMS Finance Comittee Cover 2019 Tax submission.pdf Draft Federal Taxes.pdf

TAXABLE YEAR **2018**

California Exempt Organization Annual Information Return

828941 12-12-18
FORM **199**

Calendar Year 2018 or fiscal year beginning (mm/dd/yyyy) 07/01/2018 , and ending (mm/dd/yyyy) 06/30/2019 .

Corporation/Organization name: AMERICAN INDIAN MODEL SCHOOLS

California corporation number: 1968441

Additional information. See instructions.

FEIN: 94-3309981

Street address (suite or room): 171 12TH STREET

PMB no.

City: OAKLAND

State: CA

ZIP code: 94607

Foreign country name

Foreign province/state/county

Foreign postal code

A First Return ..... ☐ Yes ☒ No

B Amended Return ..... ● ☐ Yes ☒ No

C IRC Section 4947(a)(1) trust ..... ☐ Yes ☒ No

D Final Information Return?
● ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
Enter date: (mm/dd/yyyy) ● _____

E Check accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other

F Federal return filed? (1) ● ☐ 990T (2) ● ☐ 990PF (3) ● ☐ Sch H (990)
(4) ☒ Other 990 series

G Is this a group filing? See instructions ..... ● ☐ Yes ☒ No

H Is this organization in a group exemption ..... ☐ Yes ☒ No
If "Yes," what is the parent's name?

I Did the organization have any changes to its guidelines not reported to the FTB? See instructions ..... ● ☐ Yes ☒ No

J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. ..... ● ☐ Yes ☒ No

K Is the organization exempt under R&TC Section 23701g? ● ☐ Yes ☒ No
If "Yes," enter the gross receipts from nonmember sources $ _____

L If organization is a public charity exempt under R&TC Section 23701d and meets the filing fee exception, check box. No filing fee is required ..... ● ☒

M Is the organization a Limited Liability Company? ..... ● ☐ Yes ☒ No

N Did the organization file Form 100 or Form 109 to report taxable income? ..... ● ☐ Yes ☒ No

O Is the organization under audit by the IRS or has the IRS audited in a prior year? ..... ● ☐ Yes ☒ No

P Is federal Form 1023/1024 pending? ..... ☐ Yes ☒ No
Date filed with IRS _____

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8		1	43,185 00
	2	Gross dues and assessments from members and affiliates		2	00
	3	Gross contributions, gifts, grants, and similar amounts received STMT 1		3	16,304,987 00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than $50,000, see General Information B		4	16,348,172 00
	5	Cost of goods sold	5 00		
	6	Cost or other basis, and sales expenses of assets sold	6 00		
	7	Total costs. Add line 5 and line 6		7	00
	8	Total gross income. Subtract line 7 from line 4		8	16,348,172 00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18		9	15,463,805 00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8		10	884,367 00
Filing Fee	11	Total payments		11	00
	12	Use tax. See General Information K		12	00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11		13	00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12		14	00
	15	Filing fee $10 or $25. See General Information F		15	N/A 00
	16	Penalties and Interest. See General Information J		16	00
	17	**Balance due.** Add line 12, line 15, and line 16. Then subtract line 11 from the result		17	00

COPY
Eide Bailly LLP
CPAs & BUSINESS ADVISORS

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer ▶ | Title: SUPERINTENDENT | Date | ● Telephone

Paid Preparer's Use Only

Preparer's signature ▶ Catherine L Hay | Date: 07/02/20 | Check if self-employed ▶ ☐ | ● PTIN: P01294460

Firm's name (or yours, if self-employed) and address ▶ EIDE BAILLY LLP
10681 FOOTHILL BLVD., STE. 300
RANCHO CUCAMONGA, CA 91730-3831

● Firm's FEIN: 45-0250958

● Telephone: 909-466-4410

May the FTB discuss this return with the preparer shown above? See instructions ..... ● ☒ Yes ☐ No

AMERICAN INDIAN M[redacted]L SCHOOLS 94-3309981

Part II Organizations with gross receipts of more than $50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information. 828951 12-12-18

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	1	00
	2	Interest	2	00
	3	Dividends	3	00
	4	Gross rents	4	43,185 00
	5	Gross royalties	5	00
	6	Gross amount received from sale of assets (See Instructions)	6	00
	7	Other income	7	00
	8	**Total** gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	43,185 00
Expenses and Disbursements	9	Contributions, gifts, grants, and similar amounts paid	9	00
	10	Disbursements to or for members	10	00
	11	Compensation of officers, directors, and trustees SEE STATEMENT 2	11	242,204 00
	12	Other salaries and wages	12	5,673,415 00
	13	Interest	13	353,442 00
	14	Taxes	14	1,210,385 00
	15	Rents	15	304,949 00
	16	Depreciation and depletion (See instructions)	16	105,625 00
	17	Other Expenses and Disbursements SEE STATEMENT 3	17	7,573,785 00
	18	**Total** expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	15,463,805 00

Schedule L Balance Sheet

	Beginning of taxable year		End of taxable year	
Assets	(a)	(b)	(c)	(d)
1 Cash		3,475,911		2,635,721
2 Net accounts receivable		1,519,340		2,796,996
3 Net notes receivable				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock				
8 Mortgage loans				
9 Other investments				
10 a Depreciable assets	7,598,060		7,712,678	
b Less accumulated depreciation	(2,047,861)	5,550,199	(2,153,486)	5,559,192
11 Land		2,451,271		2,451,271
12 Other assets STMT 4		154,372		50,978
13 **Total assets**		13,151,093		13,494,158
Liabilities and net worth				
14 Accounts payable		1,329,644		802,400
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities STMT 5		5,865,774		5,851,716
19 Capital stock or principal fund				
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund		5,955,675		6,840,042
22 **Total liabilities and net worth**		13,151,093		13,494,158

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than $50,000.

1 Net income per books	884,367	7 Income recorded on books this year not included in this return	
2 Federal income tax		8 Deductions in this return not charged against book income this year	
3 Excess of capital losses over capital gains		9 Total. Add line 7 and line 8	
4 Income not recorded on books this year		10 Net income per return. Subtract line 9 from line 6	884,367
5 Expenses recorded on books this year not deducted in this return			
6 Total. Add line 1 through line 5	884,367		

AMERICAN INDIAN MODEL SCHOOLS 94-3309981

CA 199

CASH CONTRIBUTIONS
INCLUDED ON PART I, LINE 3

STATEMENT 1

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	DATE OF GIFT	AMOUNT
CALIFORNIA DEPARTMENT OF EDUCATION	1430 N ST SACRAMENTO, CA 95814	07/01/18	15,587,863.
TOTAL INCLUDED ON LINE 3			15,587,863.

STATEMENT(S) 1

AMERICAN INDIAN MODEL SCHOOLS 94-3309981

CA 199 COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES STATEMENT 2

NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
STEVEN LEUNG 171 12TH STREET OAKLAND, CA 94607	PRESIDENT 2.00	0.
TONI COOK 171 12TH STREET OAKLAND, CA 94607	DIRECTOR 2.00	0.
BENSON WAN 171 12TH STREET OAKLAND, CA 94607	DIRECTOR 2.00	0.
CLIFFORD THOMPSON 171 12TH STREET OAKLAND, CA 94607	DIRECTOR 2.00	0.
CHRISTOPHER EDINGTON 171 12TH STREET OAKLAND, CA 94607	DIRECTOR 2.00	0.
MAYA WOODS-CADIZ 171 12TH STREET OAKLAND, CA 94607	SUPERINTENDENT 40.00	186,296.
SUSAN SCHICKMAN 171 12TH STREET OAKLAND, CA 94607	CBO 40.00	55,908.
TARYTON RUSS 171 12TH STREET OAKLAND, CA 94607	HEAD OF SCHOOLS 40.00	0.
TOTAL TO FORM 199, PART II, LINE 11		242,204.

STATEMENT(S) 2

AMERICAN INDIAN MODEL SCHOOLS 94-3309981

CA 199 OTHER EXPENSES STATEMENT 3

DESCRIPTION	AMOUNT
INSTRUCTIONAL MATERIALS	1,200,456.
SPECIAL EDUCATION FEE	1,155,396.
CAPITAL OUTLAY	579,563.
STUDENT NUTRITION	464,559.
	0.
OTHER EMPLOYEE BENEFITS	786,907.
ACCOUNTING FEES	2,095,644.
OTHER PROFESSIONAL FEES	442,006.
ADVERTISING AND PROMOTION	4,251.
OFFICE EXPENSES	44,407.
INFORMATION TECHNOLOGY	88,101.
TRAVEL	49,884.
INSURANCE	25,727.
ALL OTHER EXPENSES	636,884.
TOTAL TO FORM 199, PART II, LINE 17	7,573,785.

CA 199 OTHER ASSETS STATEMENT 4

DESCRIPTION	BEG. OF YEAR	END OF YEAR
PREPAID EXPENSES AND DEFERRED CHARGES	154,372.	50,978.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	154,372.	50,978.

CA 199 OTHER LIABILITIES STATEMENT 5

DESCRIPTION	BEG. OF YEAR	END OF YEAR
UNSECURED NOTES AND LOANS PAYABLE	5,865,774.	5,851,716.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	5,865,774.	5,851,716.

CA 199 FUND BALANCES STATEMENT 6

DESCRIPTION	BEG. OF YEAR	END OF YEAR
UNRESTRICTED ASSETS	5,955,675.	6,840,042.
TOTAL TO FORM 199, SCHEDULE L, LINE 21	5,955,675.	6,840,042.

STATEMENT(S) 3, 4, 5, 6

TAXABLE YEAR **2018**

Corporation Depreciation and Amortization

CALIFORNIA FORM **3885**

Attach to Form 100 or Form 100W. FORM 199 FEIN 94-3309981

Corporation name: AMERICAN INDIAN MODEL SCHOOLS

California corporation number: 1968441

Part I Election To Expense Certain Property Under IRC Section 179

1 Maximum deduction under IRC Section 179 for California	1	$25,000
2 Total cost of IRC Section 179 property placed in service	2	
3 Threshold cost of IRC Section 179 property before reduction in limitation	3	$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6			

7 Listed property (elected IRC Section 179 cost)	7		
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8		
9 Tentative deduction. Enter the **smaller** of line 5 or line 8	9		
10 Carryover of disallowed deduction from prior taxable years	10		
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11		
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12		
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12	13		

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

	(a) Description property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation Method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
14	1 LAND							
		06/01/10	2,451,271		L		0	
	2 BUILDING IMPROVEMENTS							
		06/01/10	7,538,869	1,999,959	SL	39.00	70,863	
	3 EQUIPMENT							
		06/01/14	173,809	47,902	SL	5.00	34,762	
TOTALS			10,163,949	2,047,861				

15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed $2,000. See instructions for line 14, column (h)	15	105,625

Part III Summary

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g); **or** Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h), **or** Depreciation (if no election is made), enter the amount from line 15, column (g)	16	105,625
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	105,625
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)	18	0

Part IV Amortization

	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instructions)	(f) Period or percentage	(g) Amortization for this year
19							

20 Total. Add the amounts in column (g)	20	
21 Total amortization claimed for federal purposes from federal Form 4562, line 44	21	
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12	22	

022

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR **2018**

California e-file Return Authorization for Exempt Organizations

FORM **8453-EO**

Exempt Organization name | Identifying number

AMERICAN INDIAN MODEL SCHOOLS | 94-3309981

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts (Form 199, line 4)	1 16,348,172
2	Total gross income (Form 199, line 8)	2 16,348,172
3	Total expenses and disbursements (Form 199, line 9)	3 15,463,805

Part II Settle Your Account Electronically for Taxable Year 2018

4 ☐ Electronic funds withdrawal **4a** Amount **4b** Withdrawal date (mm/dd/yyyy)

Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number _____

6 Account number **7** Type of account: ☐ Checking ☐ Savings

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2018 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

Sign Here ▶ Signature of officer | Date | ▶ SUPERINTENDENT Title

Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2018 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign

ERO's signature ▶ | Date | Check if also paid preparer [X] | Check if self-employed ☐ | ERO's PTIN P01294460

Firm's name (or yours if self-employed) and address ▶ EIDE BAILLY LLP
10681 FOOTHILL BLVD., STE. 300
RANCHO CUCAMONGA, CA

FEIN 45-0250958

ZIP code 91730-3831

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign

Paid preparer's signature ▶ | Date | Check if self-employed ☐ | Paid preparer's PTIN

Firm's name (or yours if self-employed) and address ▶ | FEIN | ZIP code

For Privacy Notice, get FTB 1131 ENG/SP. FTB 8453-EO 2018

829021 11-13-18

Product: **Exempt**
Name: **Learning For Life Charter School**
FEIN: *****4185**

Category:

IRS Center: **Ogden**
e-Postmark: **7/2/2020 1:32 PM**
Notification:

Fiscal Year Begin Date: **7/1/2018**

Fiscal Year End Date: **6/30/2019**

eSigned:

Return Information

Date	Return ID	Type of Activity	Submission ID	Refund/ (Due)	Updated By	eSign Date
06/22/2020	18X:202376:V1	Upload Started			Gray,Catherine	
06/22/2020	18X:202376:V1	Ready to Release by Customer				
07/02/2020	18X:202376:V1	Released for Transmission - Validation in Progress			Garza, Brenna C	
07/02/2020	18X:202376:V1	Ready to transmit - Validation Complete				
07/02/2020	18X:202376:V1	Transmitted to CA	8119932020184032an08			
07/02/2020	18X:202376:V1	Transmitted to FD	81199320201840349e08			
07/02/2020	18X:202376:V1	Accepted by CA - on 7/2/2020				
07/02/2020	18X:202376:V1	Accepted by FD on 7/2/2020				

AIMS Board Meeting Item Cover Letter

Item: 2019 Tax

Presented By: Katema Ballentine, CBO

Staff Recommendation:

On March 21,2020 the Federal government extended the tax submission date from March 15 to July 15, 2020. AIMS worked with VTD to ensure timely submission. Staff recommends the approval of the taxes submitted for the 2019 tax year.

Committee Approval: N/A Finance Committee

Total Associated Cost:

Included in Budget? N/A

Over or Under Budget?

Amount Over/Under Budget?

Included in LCAP?

Which LCAP?

EXTENDED TO JULY 15, 2020

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

A For the 2018 calendar year, or tax year beginning JUL 1, 2018 and ending JUN 30, 2019

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
AMERICAN INDIAN MODEL SCHOOLS

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 171 12TH STREET

Room/suite

City or town, state or province, country, and ZIP or foreign postal code OAKLAND, CA 94607

D Employer identification number
94-3309981

E Telephone number
510-893-8701

G Gross receipts $ 16,348,172.

F Name and address of principal officer: MAYA WOODS-CADIZ
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.AIPCH.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1996

M State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: TO MEET THE ACADEMIC,SOCIAL,CULTURAL AND DEVELOPMENTAL NEED OF STUDENTS IN AN

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	5
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	5
5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	185
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 38	7b	0.

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	12,850,118.	16,304,987.
9	Program service revenue (Part VIII, line 2g)	0.	0.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	89,729.	43,185.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12,939,847.	16,348,172.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	7,431,936.	7,912,911.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 32,843.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,681,616.	7,550,894.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	12,113,552.	15,463,805.
19	Revenue less expenses. Subtract line 18 from line 12	826,295.	884,367.

COPY
Eide Bailly LLP
CPAs & BUSINESS ADVISORS

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	13,151,093.	13,494,158.
21	Total liabilities (Part X, line 26)	7,195,418.	6,654,116.
22	Net assets or fund balances. Subtract line 21 from line 20	5,955,675.	6,840,042.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer — Date

▶ MAYA WOODS-CADIZ, SUPERINTENDENT
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: CATHERINE L. GRAY	Preparer's signature: Catherine L Gray	Date: 07/02/20	Check ☐ if self-employed	PTIN: P01294460
Firm's name ▶ EIDE BAILLY LLP			Firm's EIN ▶	45-0250958
Firm's address ▶ 10681 FOOTHILL BLVD., STE. 300 RANCHO CUCAMONGA, CA 91730-3831			Phone no.	909-466-4410

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

832001 12-31-18 LHA **For Paperwork Reduction Act Notice, see the separate instructions.** Form **990** (2018)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

COPY

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III X

1 Briefly describe the organization's mission:
TO MEET THE ACADEMIC,SOCIAL,CULTURAL AND DEVELOPMENTAL NEED OF STUDENTS IN AN ENVIRONMENT THAT RESPECTS THE INTEGRITY OF THE INDIVIDUAL STUDENT AND DIVERSE CULTURES AND KNOWLEDGE WHICH CREATES EDUCATIONAL PARTNERSHIPS AMONG TEACHER, STUDENTS, PARENTS AND THE

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ..... ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ..... ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses $ 13,458,854. including grants of $ _____) (Revenue $ _____)
PROVIDE EDUCATION AND ENRICHMENT YOUTH ACTIVITIES TO THE STUDENTS.

4b (Code: _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4c (Code: _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4d Other program services (Describe in Schedule O.)
(Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4e Total program service expenses ▶ 13,458,854.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13	X	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	15		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

Part V **Statements Regarding Other IRS Filings and Tax Compliance** *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 185		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country: ▶			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders	11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note. See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c	Enter the amount of reserves on hand	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a	5		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b	Enter the number of voting members included in line 1a, above, who are independent 1b	5		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? 3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets? 5			X
6	Did the organization have members or stockholders? 6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body? 8a		X	
b	Each committee with authority to act on behalf of the governing body? 8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O* 9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates? 10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a		X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13* 12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done* 12c	X	
13	Did the organization have a written whistleblower policy? 13		X
14	Did the organization have a written document retention and destruction policy? 14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official 15a	X	
b	Other officers or key employees of the organization 15b		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ CA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☒ Another's website ☒ Upon request ☐ Other *(explain in Schedule O)*

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

MAYA WOODS-CADIZ - 510-893-8701

171 12TH STREET, OAKLAND, CA 94607

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) STEVEN LEUNG PRESIDENT	2.00	X						0.	0.	0.
(2) TONI COOK DIRECTOR	2.00	X						0.	0.	0.
(3) BENSON WAN DIRECTOR	2.00	X						0.	0.	0.
(4) CLIFFORD THOMPSON DIRECTOR	2.00	X						0.	0.	0.
(5) CHRISTOPHER EDINGTON DIRECTOR	2.00	X						0.	0.	0.
(6) MAYA WOODS-CADIZ SUPERINTENDENT	40.00			X				186,297.	0.	42,995.
(7) SUSAN SCHICKMAN CBO	40.00			X				55,908.	0.	0.
(8) CHRISTOPHER AHMAD HEAD OF SCHOOLS	40.00					X		115,216.	0.	23,076.
(9) KATEMA BALLENTINE CHIEF BUSINESS OFFICER	40.00					X		100,433.	0.	22,378.
(10) MAURICE WILLIAMS HEAD OF SCHOOLS	40.00					X		101,889.	0.	4,709.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Sub-total ▶								559,743.	0.	93,158.
c Total from continuation sheets to Part VII, Section A ▶								0.	0.	0.
d Total (add lines 1b and 1c) ▶								559,743.	0.	93,158.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 4

		Yes	No
3	Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	X	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	15,587,863.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	717,124.			
	g Noncash contributions included in lines 1a-1f: $					
	h **Total.** Add lines 1a-1f		16,304,987.			
Program Service Revenue		Business Code				
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents	43,185.				
	b Less: rental expenses	0.				
	c Rental income or (loss)	43,185.				
	d Net rental income or (loss)			43,185.		43,185.
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory					
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	a				
	b Less: direct expenses	b				
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances	a				
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
	Miscellaneous Revenue	Business Code				
	11a					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d					
	12 **Total revenue.** See instructions		16,348,172.	0.	0.	43,185.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	242,204.		242,204.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	5,673,415.	5,138,684.	534,731.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	786,907.	683,720.	103,187.	
10 Payroll taxes	1,210,385.	1,057,546.	152,839.	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	2,095,644.	1,436,939.	658,705.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	442,006.	442,006.		
12 Advertising and promotion	4,251.	4,251.		
13 Office expenses	44,407.		44,407.	
14 Information technology	88,101.	88,101.		
15 Royalties				
16 Occupancy	304,949.	263,633.	41,316.	
17 Travel	49,884.	49,884.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	353,442.	306,157.	47,285.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	105,625.	91,393.	14,232.	
23 Insurance	25,727.	22,250.	3,477.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
a INSTRUCTIONAL MATERIALS	1,200,456.	1,167,720.	32,736.	
b SPECIAL EDUCATION FEE	1,155,396.	1,155,396.		
c CAPITAL OUTLAY	579,563.	500,884.	78,679.	
d STUDENT NUTRITION	464,559.	464,559.		
e All other expenses	636,884.	585,731.	18,310.	32,843.
25 **Total functional expenses.** Add lines 1 through 24e	15,463,805.	13,458,854.	1,972,108.	32,843.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing			1	
	2	Savings and temporary cash investments		3,475,911.	2	2,635,721.
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		1,519,340.	4	2,796,996.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		154,372.	9	50,978.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 10,163,949.			
	b	Less: accumulated depreciation	10b 2,153,486.	8,001,470.	10c	8,010,463.
	11	Investments - publicly traded securities			11	
	12	Investments - other securities. See Part IV, line 11			12	
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		13,151,093.	16	13,494,158.
Liabilities	17	Accounts payable and accrued expenses		1,329,644.	17	802,400.
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties		5,865,774.	24	5,851,716.
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		7,195,418.	26	6,654,116.
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		5,955,675.	27	6,840,042.
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building, or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		5,955,675.	33	6,840,042.
	34	Total liabilities and net assets/fund balances		13,151,093.	34	13,494,158.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	16,348,172.
2	Total expenses (must equal Part IX, column (A), line 25)	2	15,463,805.
3	Revenue less expenses. Subtract line 2 from line 1	3	884,367.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	5,955,675.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	6,840,042.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

AMERICAN INDIAN MODEL SCHOOLS

Employer identification number

94-3309981

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☒ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ..... ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)) ..... 14 %

15 Public support percentage from 2017 Schedule A, Part II, line 14 ..... 15 %

16a **33 1/3% support test - 2018.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ▶ ☐

b **33 1/3% support test - 2017.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ▶ ☐

17a **10% -facts-and-circumstances test - 2018.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ..... ▶ ☐

b **10% -facts-and-circumstances test - 2017.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ..... ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ..... ▶ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2018** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2017** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2018.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* **Part VI** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a	
b	A family member of a person described in (a) above?	11b	
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in* **Part VI.**	11c	

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2	

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1	

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2	
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.*	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

a ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a government entity (see instructions).*

		Yes	No
2	Activities Test. **Answer (a) and (b) below.**		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a	
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b	
3	Parent of Supported Organizations. **Answer (a) and (b) below.**		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in* **Part VI.**	3a	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	3b	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors (explain in detail in **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2 Enter 85% of line 1	2	
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4 Enter greater of line 2 or line 3	4	
5 Income tax imposed in prior year	5	
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in **Part VI**). See instructions.	
7	**Total annual distributions.** Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	
9	Distributable amount for 2018 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1	Distributable amount for 2018 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2018 (reasonable cause required- explain in **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2018			
a	From 2013			
b	From 2014			
c	From 2015			
d	From 2016			
e	From 2017			
f	**Total** of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2018 distributable amount			
i	Carryover from 2013 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2018 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2018 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in **Part VI.** See instructions.			
6	Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in **Part VI**. See instructions.			
7	**Excess distributions carryover to 2019.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2014			
b	Excess from 2015			
c	Excess from 2016			
d	Excess from 2017			
e	Excess from 2018			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors
▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Name of the organization

AMERICAN INDIAN MODEL SCHOOLS

Employer identification number

94-3309981

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... ▶ $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Schedule B (Form 990, 990-EZ, or 990-PF) (2018)

Name of organization

AMERICAN INDIAN MODEL SCHOOLS

Employer identification number

94-3309981

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CALIFORNIA DEPARTMENT OF EDUCATION 1430 N ST SACRAMENTO, CA 95814	$ 15,587,863.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Schedule B (Form 990, 990-EZ, or 990-PF) (2018)

Name of organization

AMERICAN INDIAN MODEL SCHOOLS

Employer identification number

94-3309981

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Schedule B (Form 990, 990-EZ, or 990-PF) (2018)

Name of organization

AMERICAN INDIAN MODEL SCHOOLS

Employer identification number

94-3309981

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) ▶ $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

AMERICAN INDIAN MODEL SCHOOLS

Employer identification number

94-3309981

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $ _____
(ii) Assets included in Form 990, Part X ▶ $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $ _____
b Assets included in Form 990, Part X ▶ $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c	Beginning balance	1c
d	Additions during the year	1d
e	Distributions during the year	1e
f	Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ _____ %
b Permanent endowment ▶ _____ %
c Temporarily restricted endowment ▶ _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i)	unrelated organizations	3a(i)	
(ii)	related organizations	3a(ii)	
b	If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		2,451,271.		2,451,271.
b Buildings		7,538,869.	2,070,822.	5,468,047.
c Leasehold improvements				
d Equipment				
e Other		173,809.	82,664.	91,145.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				8,010,463.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII [X]

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	16,348,172.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	16,348,172.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	16,348,172.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	15,463,805.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	15,463,805.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	15,463,805.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE SCHOOLS ARE NONPROFIT PUBLIC BENEFIT CORPORATIONS THAT ARE EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND CLASSIFIED BY THE INTERNAL REVENUE SERVICE AS OTHER THAN A PRIVATE FOUNDATION. IT IS ALSO EXEMPT FROM STATE FRANCHISE AND INCOME TAXES UNDER SECTION 23701(D) OF THE CALIFORNIA REVENUE AND TAXATION CODE. ACCORDINGLY, NO PROVISION FOR INCOME TAXES HAS BEEN REFLECTED IN THESE FINANCIAL STATEMENTS. INCOME TAX RETURNS FOR 2013 AND FORWARD MAY BE AUDITED BY REGULATORY AGENCIES; HOWEVER, THE SCHOOLS ARE NOT AWARE OF ANY SUCH ACTIONS AT THIS TIME.

THE SCHOOLS HAVE ADOPTED FINANCIAL ACCOUNTING STANDARDS BOARD (FASB)

Part XIII Supplemental Information *(continued)*

ACCOUNTING STANDARDS CODIFICATION (ASC) TOPIC 740 THAT CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN AND PROVIDES THAT THE TAX EFFECTS FROM AN UNCERTAIN TAX POSITION CAN BE RECOGNIZED IN THE FINANCIAL STATEMENTS ONLY IF, BASED ON ITS MERITS, THE POSITION IS MORE LIKELY THAN NOT TO BE SUSTAINED ON AUDIT BY THE TAXING AUTHORITIES. MANAGEMENT BELIEVES THAT ALL TAX POSITIONS TAKEN TO DATE ARE HIGHLY CERTAIN, AND, ACCORDINGLY, NO ACCOUNTING ADJUSTMENT HAS BEEN MADE TO THE FINANCIAL STATEMENTS.

SCHEDULE E (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

AMERICAN INDIAN MODEL SCHOOLS

Employer identification number

94-3309981

Part I

		YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
3	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	X	
	ENROLLEMENT DOCUMENTS PART OF CHARTER, WHICH IS A PUBLIC DOCUMENT		
4	Does the organization maintain the following?		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		X
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	X	
	If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
	CALIFORNIA PUBLIC CHARTER SCHOOL NO FINANCIAL ASSISTANCE AWARDED		
5	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?		X
b	Admissions policies?		X
c	Employment of faculty or administrative staff?		X
d	Scholarships or other financial assistance?		X
e	Educational policies?		X
f	Use of facilities?		X
g	Athletic programs?		X
h	Other extracurricular activities?		X
	If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a	Does the organization receive any financial aid or assistance from a governmental agency?	X	
b	Has the organization's right to such aid ever been revoked or suspended?		X
	If you answered "Yes" on either line 6a or line 6b, explain on Part II.		
7	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II	X	

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information.

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

CALIFORNIA STATE APPORTIONMENT REVENUE BASED ON STUDENT ATTENDANCE

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

AMERICAN INDIAN MODEL SCHOOLS

Employer identification number

94-3309981

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	☐ Compensation committee	☐ Written employment contract		
	☐ Independent compensation consultant	☐ Compensation survey or study		
	☐ Form 990 of other organizations	☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		X
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		X
b	Any related organization?	5b		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		X
b	Any related organization?	6b		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) MAYA WOODS-CADIZ	(i)	186,297.	0.	0.	21,925.	21,070.	229,292.	0.
SUPERINTENDENT	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

AIMS K-12 College Prep Charter District - Finance Committee Monthly Meeting - Agenda - Thursday August 13, 2020 at 6:00 PM
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Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

AIMS K-12 College Prep Charter District - Finance Committee Monthly Meeting - Agenda - Thursday August 13, 2020 at 6:00 PM

Powered by BoardOnTrack

SCHEDULE O
(Form 990 or 990-EZ)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047
2018
Open to Public Inspection

Name of the organization
AMERICAN INDIAN MODEL SCHOOLS

Employer identification number
94-3309981

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

ENVIRONMENT THAT RESPECTS THE INTEGRITY OF THE INDIVIDUAL STUDENT AND DIVERSE CULTURES AND KNOWLEDGE WHICH CREATES EDUCATIONAL PARTNERSHIPS AMONG TEACHER, STUDENTS, PARENTS AND THE WIDER TO COMMUNITY CONSISTING OF INDIVIDUALS, BUSINESSES, INSTITUTIONS, AND CULTURAL ORGANIZATIONS ON GRADES LEVELS K THROUGH 12.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

WIDER TO COMMUNITY CONSISTING OF INDIVIDUALS, BUSINESSES, INSTITUTIONS, AND CULTURAL ORGANIZATIONS ON GRADES LEVELS K THROUGH 12.

FORM 990, PART VI, SECTION B, LINE 11B:

COPY PROVIDED TO THE BOARD MEMBERS PRIOR TO FILING

FORM 990, PART VI, SECTION B, LINE 12C:

CONFLICT OF INTEREST POLICY SIGNED BY MEMBERS, IF A CONFLICT ARISES THE BOARD MEMBER IS ASKES TO EXCUSE HIMSELF/HERSELF FROM ALL VOTING OR DISCUSSION ON THE MATTER

FORM 990, PART VI, SECTION B, LINE 15A:

COMPENSATION APPROVES BY THE BOARD OR COMPENSATION COMMITTEE

FORM 990, PART VI, SECTION C, LINE 19:

INFORMATION AVAILABLE UPON WRITTEN REQUEST AT THE BUSINESS ADDRESS DURING NORMAL BUSINESS HOURS.

2018 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10 990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	LAND	06/01/10	L				2,451,271.				2,451,271.			0.	
2	BUILDING IMPROVEMENTS	06/01/10	SL	39.00	MM	16	7,538,869.				7,538,869.	1,999,959.		70,863.	2,070,822.
3	EQUIPMENT	06/01/14	SL	5.00		16	173,809.				173,809.	47,902.		34,762.	82,664.
	* TOTAL 990 PAGE 10 DEPR						10163949.				10163949.	2,047,861.		105,625.	2,153,486.

828111 04-01-18

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

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Form **8868**
(Rev. January 2019)

Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

OMB No. 1545-1709

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.*

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.	Enter filer's identifying number: Employer identification number (EIN) or
AMERICAN INDIAN MODEL SCHOOLS	94-3309981
Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
171 12TH STREET	
City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
OAKLAND, CA 94607	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ MAYA WOODS-CADIZ
  171 12TH STREET - OAKLAND, CA 94607
  Telephone No. ▶ 510-893-8701 Fax No. ▶
- If the organization does not have an office or place of business in the United States, check this box ..... ▶ ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ▶ ☐. If it is for part of the group, check this box ▶ ☐ and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until MAY 15, 2020, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ ☐ calendar year _____ or
▶ ☒ tax year beginning JUL 1, 2018, and ending JUN 30, 2019.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a	If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	$ 0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	$ 0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	$ 0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.** Form **8868** (Rev. 1-2019)

823841 12-19-18

Form **8879-EO**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2018, or fiscal year beginning JUL 1 , 2018, and ending JUN 30 , 2019

▶ **Do not send to the IRS. Keep for your records.**

▶ **Go to www.irs.gov/Form8879EO for the latest information.**

OMB No. 1545-1878

2018

Name of exempt organization

AMERICAN INDIAN MODEL SCHOOLS

Employer identification number

94-3309981

Name and title of officer

MAYA WOODS-CADIZ
SUPERINTENDENT

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a,** or **5a,** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b,** or **5b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here ▶ [X]	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	16,348,172.
2a Form 990-EZ check here ▶ [ ]	**b Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a Form 1120-POL check here ▶ [ ]	**b Total tax** (Form 1120-POL, line 22)	**3b**	
4a Form 990-PF check here ▶ [ ]	**b Tax based on investment income** (Form 990-PF, Part VI, line 5)	**4b**	
5a Form 8868 check here ▶ [ ]	**b Balance Due** (Form 8868, line 3c)	**5b**	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2018 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

[X] I authorize EIDE BAILLY LLP to enter my PIN 45679

ERO firm name

Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____ Date ▶ _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

81199300050

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2018 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ 07/02/20

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

LHA **For Paperwork Reduction Act Notice, see instructions.**

Form **8879-EO** (2018)

823051 10-26-18