



AIMS K-12 College Prep Charter District

AIMS Special Monthly Board Meeting

Date and Time

Tuesday August 31, 2021 at 6:30 PM PDT

Location

<https://us02web.zoom.us/j/84618686258?pwd=OWI2K25rSHZxcWxGUFIROFE0dzZsQT09>

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. **Comments and questions should be entered into the chat feature of the Zoom meeting.**

Join Zoom Meeting

<https://us02web.zoom.us/j/84618686258?pwd=OWI2K25rSHZxcWxGUFIROFE0dzZsQT09>

Meeting ID: 846 1868 6258

Passcode: 816921

Agenda

	Purpose	Presenter	Time
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I.	Opening Items		
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			6:30 PM
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	Purpose	Presenter	Time
Opening Items			
A.	Call the Meeting to Order	Chris Edington	1 m
	Board President will call the August 31, 2021 Board of Directors meeting to order.		
B.	Record Attendance and Guests	Vote Corey Hollis	2 m
	Corey Hollis will record attendance of Board Directors and introduce any guest present at the August 31, 2021 AIMS Board of Directors Meeting.		
C.	Adoption of Agenda	Vote Chris Edington	2 m
	AIMS Board Directors will adopt the August 31, 2021 AIMS Board of Directors Agenda.		
D.	Approval of August 12, 2021 AIMS Board of Directors Meeting Minutes	Approve Minutes Corey Hollis	1 m
	AIMS Board Directors will consider approval of the August 12, 2021 Special Board of Directors Meeting Minutes.		
E.	Approval of June 15, 2021 AIMS Special Board of Directors Meeting Minutes	Approve Minutes Corey Hollis	2 m
	AIMS Board Directors will consider the approval of the June 15, 2021 Special Board of Directors Meeting Minutes.		
F.	Approval of June 15, 2021 AIMS Board of Directors Meeting Minutes	Approve Minutes Corey Hollis	2 m
	AIMS Board Directors will consider approval of the June 15, 2021 Board of Directors Meeting Minutes.		
G.	Public Comment on Agenda Items		10 m
	Public Comment on Agenda Items is set aside for members of the Public to address the items on the Board's agenda prior to each agenda item. The Board of Directors will not respond or take action in response to Public Comment, except that the board may ask clarifying questions or direct staff. Comments are limited to two (2)		

	Purpose	Presenter	Time	
minutes per person, and a total time allotted for all public comment will not exceed thirty (30) minutes (10 minutes per section).				
H.	Public Comment on Non-Agenda Items		10 m	
Public Comment on Non-Agenda Items is set aside for members of the Public to address the items not on the Board’s agenda. The Board of Directors will not respond or take action in response to Public Comment, except that the board 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 thirty (30) minutes (10 minutes per section).				
Non-Action Items			7:00 PM	
A.	President's Report	FYI	Chris Edington	5 m
B.	Superintendent's Report	FYI	Superintendent Woods-Cadiz	5 m
C.	AIMS K-12 Report	FYI	Heads of Schools and Division Heads	9 m
Heads of School				
<ul style="list-style-type: none">• Christopher Ahmad - Elementary School• Natalie Glass and Riffat Akram - Middle School• Maurice Williams - High School				
D.	Education Coordinator, College Bound Kids Report	FYI	Matthew Gordan	3 m
E.	Operations Report	FYI	Operations	6 m
<ul style="list-style-type: none">• Marisol Magana: Data, Accountability, and Operations Director.• Tiffany Tung: Data, Accountability, and Operations Manager.				
F.	Finance Report	FYI	Charter School Management Corporation (CSMC)	5 m

	Purpose	Presenter	Time
III. Action Items			7:33 PM
A. Consent Calendar	Vote	Chris Edington	2 m
1. AIMS Board of Directors will consider approving Consent Calendar items: <ol style="list-style-type: none"> 1. Declaring Outdated AIMS HS Textbooks as Surplus 2. 2020 - 2021 Consolidated Application Approval 3. 2021 - 2022 Fiscal Policies 4. AIMS Resolution for Direct Funded Charter 5. 2021 - 2022 General Liability Insurance Renewal 			
B. 2021-2022 Unaudited Actuals	Vote	Katema Ballentine	3 m
AIMS Board of Directors will consider approving the 2021 - 2022 Unaudited Actuals.			
C. Sacramento County Office of Education (SCOE) Teacher Induction Program Memorandum of Understanding (MOU)	Vote	Zeke Lopez	3 m
AIMS Board of Directors will consider approving the SCOE Teacher Induction Program MOU AIMS.			
D. 2021 - 2022 AIMS Board Calendar	Vote	Corey Hollis	3 m
AIMS Board of Directors will consider approving the AIMS Board Calendar.			
IV. Closed Session			7:44 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 items on the Board's agenda for closed session. The Board of Directors will not respond or take action in response to Public Comment, except that the board may ask clarifying questions or direct staff. <u>Comments are limited to two (2) minutes per person, and a total time allotted for all public comment will not exceed thirty (30) minutes (10 minutes per section).</u>			
B. Recess to Closed Session	Discuss		15 m
Closed Session Items:			
<ol style="list-style-type: none"> 1. Conference with Real Property Negotiations (Gov. Code Section 54956.9) 2. Conference with Legal Counsel - Anticipated Litigation 			

	Purpose	Presenter	Time
(Gov. Code Section 54956.9)			
3. Employee Matters			
C.	Reconvene from Closed Session	Vote	2 m
Roll Call			
D.	Report from Closed Session	FYI	3 m
	- Board President, Mr. Chris Edington		

V. Closing Items 8:14 PM

A.	Adjourn Meeting	FYI	
B.	NOTICES	FYI	Corey Hollis 1 m

The next regular meeting of the Board of Directors is scheduled to be held on September 21, 2021, at 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, Corey Hollis, hereby certify that I posted this agenda on the AIMS website at www.aimsk12.org, on August 28, 2021, at 6:25 PM.

Certification of Posting

Coversheet

Approval of August 12, 2021 AIMS Board of Directors Meeting Minutes

Section:	I. Opening Items
Item:	D. Approval of August 12, 2021 AIMS Board of Directors Meeting Minutes
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for AIMS Special Board Meeting on August 12, 2021

APPROVED



AIMS K-12 College Prep Charter District

Minutes

AIMS Special Board Meeting

Date and Time

Thursday August 12, 2021 at 5:30 PM

Location

Join Zoom Meeting

<https://us02web.zoom.us/j/89277719510?pwd=OVZ5bW9tMGxzR1BzVmpLNjc0ZFJYQT09>

Meeting ID: 892 7771 9510

Passcode: 567202

One tap mobile

+16699006833,,89277719510#,,, *567202# US (San Jose)

+12532158782,,89277719510#,,, *567202# US (Tacoma)

Dial by your location

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+1 301 715 8592 US (Washington DC)

Meeting ID: 892 7771 9510

Passcode: 567202

Find your local number: <https://us02web.zoom.us/j/89277719510?pwd=OVZ5bW9tMGxzR1BzVmpLNjc0ZFJYQT09>

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Public Comment on Agenda Items

No public comment on Agenda items.

E. Public Comment on Non-Agenda Items

No public comment on Non-Agenda items.

II. Action Items

A. AIMS K-12 Board Policy: Short-Term Independent Study Policy

Superintendent Maya Woods-Cadiz presented item II.A: AIMS K-12 Board Policy - Short-Term Independent Study Policy.

- Click link to view: [AIMS K-12 Board Policy: Short-Term Independent Study Policy.](#)

C. Edington made a motion to approve item II.A. AIMS K-12 Board Policy: Short-Term Independent Study Policy.

J. Hinton seconded the motion.

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

Roll Call

C. Edington	Aye
D. Lang	Aye
J. Hinton	Aye
S. Leung	Absent

III. Closed Session

A. Public Comment on Closed Session Items

No public comment on Closed Session items.

B. Recess to Closed Session

C. Reconvene from Closed Session

D. Report from Closed Session

IV. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:08 PM.

Respectfully Submitted,

C. Edington

B. NOTICES

Coversheet

Approval of June 15, 2021 AIMS Special Board of Directors Meeting Minutes

Section:	I. Opening Items
Item:	E. Approval of June 15, 2021 AIMS Special Board of Directors Meeting
Minutes	
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for AIMS Special Directors Meeting on June 15, 2021

APPROVED



AIMS K-12 College Prep Charter District

Minutes

AIMS Special Directors Meeting

Date and Time

Tuesday June 15, 2021 at 6:20 PM

Location

Join Zoom Meeting

<https://us02web.zoom.us/j/84775906744?pwd=dFF2Z3k0RDFSSzluSjFWM09TQlJwdz09>

Meeting ID: 847 7590 6744

Passcode: 938781

One tap mobile

+16699006833,,84775906744#,,, *938781# US (San Jose)

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Meeting ID: 847 7590 6744

Passcode: 938781

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Meeting ID: 847 7590 6744

Passcode: 938781

Directors Present

A. Abuyen (remote), C. Edington (remote), D. Lang (remote), T. Cook (remote)

Directors Absent

S. Leung

Ex Officio Members Present

C. Hollis (remote)

Non Voting Members Present

C. Hollis (remote)

Guests Present

M. Woods-Cadiz (remote)

I. Opening Items

A. Call the Meeting to Order

C. Edington called a meeting of the board of directors of AIMS K-12 College Prep Charter District to order on Tuesday Jun 15, 2021 at 6:21 PM.

B. Record Attendance and Guests

C. Adoption of Agenda

C. Edington made a motion to Adopt the June 15, 2021 AIMS Special Director's Meeting as presented.

D. Lang seconded the motion.

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

D.

Public Comment on Agenda Items

No public comment on Agenda items.

E. Public Comment on Non-Agenda Items

No public comment on Non-agenda items.

II. Action Items

A. AIMS Board Member Appointment

C. Edington made a motion to Appoint Jimoke Hinton Hodge as an AIMS Board Director.

T. Cook seconded the motion.

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

Roll Call

C. Edington Aye

A. Abuyen Aye

S. Leung Absent

D. Lang Aye

T. Cook Aye

B. AIMS Board Member Removal

C. Edington made a motion to remove Juan Berumen from the AIMS Board of Directors.

T. Cook seconded the motion.

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

Roll Call

S. Leung Absent

A. Abuyen Aye

T. Cook Aye

C. Edington Aye

D. Lang Aye

C. RFF & Oakland Schools Partnership for Support with Board on Track

C. Edington made a motion to approve item III.C. RFF & Oakland Schools Partnership for Support with Board on Track.

A. Abuyen seconded the motion.

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

Roll Call

D. Lang Aye

C. Edington Aye

T. Cook Aye

S. Leung Absent

A. Abuyen Aye

III. Closed Session

A. Public Comment on Closed Session Items

No public comment on Closed Session items.

B. Recess to Closed Session

C. Reconvene from Closed Session

D. Report from Closed Session

IV. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:29 PM.

Respectfully Submitted,
T. Cook

B. NOTICES

Coversheet

Approval of June 15, 2021 AIMS Board of Directors Meeting Minutes

Section:	I. Opening Items
Item:	F. Approval of June 15, 2021 AIMS Board of Directors Meeting Minutes
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for AIMS Board of Directors Meeting on June 15, 2021

APPROVED



AIMS K-12 College Prep Charter District

Minutes

AIMS Board of Directors Meeting

Date and Time

Tuesday June 15, 2021 at 6:30 PM

Location

Join Zoom Meeting

<https://us02web.zoom.us/j/89134349814?pwd=c0ptRE5nazlMQmtMSEg3QzhnWWdJUT09>

Meeting ID: 891 3434 9814

Passcode: 732616

One tap mobile

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[pwd=c0ptRE5nazIMQmtMSEg3QzhnWWdJUT09](https://us02web.zoom.us/j/89134349814?pwd=c0ptRE5nazIMQmtMSEg3QzhnWWdJUT09)

Meeting ID: 891 3434 9814

Passcode: 732616

Directors Present

A. Abuyen (remote), C. Edington (remote), D. Lang (remote), S. Leung (remote), T. Cook (remote)

Directors Absent

None

Directors who arrived after the meeting opened

S. Leung

Ex Officio Members Present

C. Hollis (remote)

Non Voting Members Present

C. Hollis (remote)

Guests Present

Ariella Flatt (remote), C. Ahmad (remote), Carl Chan (remote), Christina Jordan (remote), D. Moghadam (remote), Darolyn Davis (remote), Jessica Chen (remote), Jimoke Hinton Hodge (remote), Kitt Grant (remote), M. Gordan (remote), M. Magana (remote), M. Williams (remote), M. Woods-Cadiz (remote), Maya Nicholas (remote), T. Tung (remote), V. Chand (remote), Z. Lopez (remote)

I. Opening Items

A. Call the Meeting to Order

C. Edington called a meeting of the board of directors of AIMS K-12 College Prep Charter District to order on Tuesday Jun 15, 2021 at 6:32 PM.

B. Record Attendance and Guests

C. Adoption of Agenda

C. Edington made a motion to Adopt June 15, 2021 AIMS Board of Directors Meeting Agenda with the discussed amendments to items II.C and II.F.

T. Cook seconded the motion.

Amend time of II.C from 15mins to 3mins.

Amend time of II.F from 10mins to 3mins.

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

D. Approval of The May 18, 2021 AIMS Board of Directors Meeting Minutes

C. Edington made a motion to approve the minutes from AIMS Monthly Board Meeting on 05-18-21.

D. Lang seconded the motion.

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

E. Public Comment on Agenda Items

No public comment on agenda items.

F. Public Comment on Non-Agenda Items

No public comment on non-agenda items.

II. Non-Action Items

A. President's Report

President Edington presented the President's Report.

- Last month, we participated in AIMS Unity Against Hate March. This was mainly focused against the recent violence against people of Asian descent in our local community and throughout the country. Our organization has made a public statement, participated in this event and other activities within the local community colloquially referred to as Chinatown. This is simple, we do not promote violence.
- President Edington presented the Board Resolution Toni Cook Scholarship and present a Plaque to Director Toni Cook.
 - Click links below to view:
 - [Resolution: Toni Cook Scholarship](#)
 - [Toni Cook Plaque](#)

B. Superintendent's Report

Superintendent Woods-Cadiz presented the Superintendent's Report.

- Click link to view: [Superintendent Monthly Board Report_June 2021 \(3\).pdf](#)
- Proposition 98 allocated \$93.7 Billion dollars to California Schools.
 - Proposition 98 is a voter-approved constitutional amendment that guarantees minimum funding levels for K-12 schools and community colleges (collectively referred to as K-14 schools).
- Federal Government allocated \$15 billion to K-12 schools in early 2021.
- AIMS will receive an increase of funding the 2021 - 2022 fiscal year.
- California For All Kids Plan
 - A five year investment strategy that addresses equity gaps by:
 - Offering year round access to enrichment and extended-day supplemental education programs in low-income communities.
 - Improving teacher preparation and training
 - Increasing staff, including counselors, social workers and nurses.
 - Increasing access to school-based nutrition.
 - The plan also proposes beginning universal access to transitional Kindergarten starting in 2022 - 23 and fully implemented by 2024-25.
- Proposition 98 Supplemental Plan
 - The 2020 Budget Act created a multi-year obligation to increase Proposition 98 funding by \$12.4 billion, after estimates showed the Proposition 98 funding levels in 2019 - 20 and 2020 - 21 would drop below the target funding level (Test 2), by this amount.
- Proposition 98 Rainy Day Fund
 - The Governor's Budget projected a total \$3 billion in payments to the Public School System Stabilization Account between 2020 - 21 and 2021 - 22.
- Local Control Funding Formula - LCFF
 - The Governor's Budget included a compounded LCFF cost of living adjustment of 3.84 percent, representing a 2020 - 21 cost of living adjustment of 2.31 percent and a 2021 - 22 cost of living adjustment of 1.5 percent.
- Deferrals
 - Recession-driven revenue reductions anticipated at the 2020 Budget Act drove the need to defer LCFF apportionments, in the amounts of \$1.9 billion in 2019 - 20, growing to more than \$11 billion in 2020 - 21. The Governor's Budget proposed paying off the full K-12 deferral in 2019 - 20 and \$7.3 billion of the K-12 deferral in 2020 - 21, leaving an ongoing K-12 deferral balance of \$3.7 billion in 2021 - 22.
- School Reopening
 - The May Revision assumes a return to full-time in-person instruction for the 2021 - 22 school year. Consistent with all school years prior to 2020 - 21, this mode of instruction will be the default for all students and schools, and generally one of only two ways in which local educational agencies can earn state apportionment funding in 2021 - 22.

- August 2021 California requires all school to be reopened.
- Students will be required to be back in the classroom on a full time schedule.
- Independent Study Option
 - Notwithstanding these measures, some parents may still be hesitant to send their children back to school for in-person instruction. To give families a high-quality option for non-classroom based instruction, and to provide local educational agencies with an option to generate state funding by serving students outside the classroom in response to parent requests, the May Revision proposes a series of improvements to the state's existing independent study programs.
- Expanded Learning Time
 - The May Revision reflects a five-year plan to implement expanded-day, full-year instruction and enrichment for all elementary school students in local educational agencies with the highest concentrations of low-income student, English language learners, and youth in foster care (representing approximately 2.1 million children).
- Universal Transitional Kindergarten
 - The May Revision proposes a series of investments beginning in 2022 - 23 to incrementally establish universal transitional kindergarten, creating a "14th grade" of public education by 2024-25.
- Comprehensive Student Supports
 - To increase the number of adults providing direct services to students on school campuses, the May Revision includes an ongoing increase to the LCFF concentration grant of \$1.1 billion Proposition 98 General Fund.
- Workforce Preparation
 - An Additional \$450 million one-time Proposition 98 General Fund over five years (for a total of \$550 million) to support approximately 22,000 teacher candidates in teacher residencies and other grow-your-own teacher credentialing programs.
- Retention and Training
 - An additional \$1.3 billion one-time Proposition 98 General Fund over three years (for a total of \$1.5 billion) for the Educator Effectiveness Block Grant, to provide local educational agencies with training resources for classified, certificated, and administrative school staff in specified high-need topics, including accelerated learning, re-engaging students, restorative practices, and implicit bias training.
- Nutrition
 - The May Revision includes \$150 million ongoing Proposition 98 General Fund to encourage local educational agencies to participate in one of the federal universal meal provisions.
- Special Education
 - The May Revision includes several funding sources for special education.

C.

AIMS K-12 Report

Christopher Ahmad presented the AIMS Elementary School Report.

- Click link to view: [June_Elementary_School_Board_Report.pdf](#)
- 3 - 5 graders too the SBAC State Test in June.
- Kindergarten and 5th grade graduation, June 17, 2021.
- Daddy Donut Day, June 10, 2021
- Summer School, July 6 - July 23, 2021.
- Elementary school schedule
 - 3 - 5: 8:30am - 1:00pm
 - K - 2: 8:45am - 12:45pm

Riffat Akram presented the AIMS Middle School Report.

- Click link to view: [June_MS_Board_Report.pptx.pdf](#)
- California Assessment of Student Performance and Progress (CAASPP) Spring Assessment.
 - Testing Schedule
 - Grade 8 - June 2 - 3, and June 10, 2021.
 - Grade 7 - June 7 - 8, 2021
 - Grade 6 - June 9 - 10, 2021
 - Make ups - June 11 - 16, 2021
 - Completion rates
 - Grade 8:
 - AIPCS - 92% and 79%
 - AIPCS II - 95% and 94%
 - Grade 7:
 - AIPCS - 97%
 - AIPCS II - 96%
 - Grade 6:
 - AIPCS - 87%
 - AIPCS II - 91%
- Grade 8 Promotion
 - In-person Promotion
 - June 16, 2021 AIMS High School 12:00pm - 1:30pm & 3:00pm - 4:30pm
 - 8th Grade Promotion Cap Decorating Night
 - June 15, 2021 AIMS Middle School 4:00pm - 6:00pm.

Maurice Williams presented the AIMS High School Report.

- Click link to view: [June_High_School_Board_Report.pdf](#)
- Lady Eagles Win Soccer Championship
- Golden Eagles' Cinderella Season ends after 3-2 loss in Championship.

- Parneet Virk named 2020 - 21 AIMS HS Valedictorian.
- Calvin Duong was named as the Salutatorian.
- AIMS HS Senior Graduation: Thursday, June 17, at 4:00pm at AIMS HS Lakeview Campus. Claudine Wong, KTVU 2 News Anchor/Reporter will serve as special guest speaker.
- AIMS HS College Signing Day Draft: Monday June 14, at 6:00pm.
- AIMS HS Summer Credit Recovery: June 23 - July 21, 2021 from 9:30 am - 2:30 pm.
 - In-person learning only
 - Hybrid of in-person math instruction and Acellus for other subjects.
- New LCAP Goals for 2021 - 2024 Cycle
 - Academic & Curriculum
 - Instruction Development & Support
 - Measurement of Data
 - School Culture & Climate.

D. English Language Development (ELD) Report

Vannee Chand presented the ELD Report.

- Click link to view: [June_ELD Board Report.pdf](#)
- Completed all of the findings for the State Review.
- Completed grade 1 - 12 ELPAC testing.
 - Make-ups and Kindergarten will finish by June 30, 2021.
- AIMS Elementary School
 - 30mins daily for designated ELD.
- AIMS Middle School
 - 30mins daily for designated ELD by ELA teacher, level 2-4.
- AIMS High School
- 30mins daily for designated ELD by ELA teacher, level 2 - 4

E. Education Coordinator, College Bound Kids Report

Matthew Gordan presented the College Bound Kids Report.

- Click link to view: [June_CBK Board Report.pdf](#)
- Student acceptances to colleges increased.
- Nominating students for Posse Scholarship.

F. Operations Report

Marisol Magaña and Tiffany Tung presented the Operations Report.

- Click link to view: [June_Operation's Board Report .pdf](#)
- Submitted Expanded Learning Opportunity Grant Plan
- Finalized Federal Program Monitoring (FPM) for AIPCS II. All findings were resolved.

- Submitted SSO Waiver for continued Federal and State funding for 2021 - 2022 School year.
- Food Service Program
 - Started in-person meal distribution.
 - 5-day meal kits will continue to be served Mondays for distance learners.
- Attendance Results for April May
 - May 17 - 31, 2021
 - Elementary 98.10%
 - Middle 97.76%
 - High School 96.23%
 - June 1 - June 11, 2021
 - Elementary 98.61%
 - Middle 95.47%
 - High School 96.11%

S. Leung arrived at 6:52 PM.

G. D&A Communications Presentation

Kitt Grant and Ariella Flatt presented the D&A Communications presentation.

- Click link to view: [June_AIMS D&A Board Presentation.pdf](#)
- Working with AIMS since April 2021.
- D&A works towards three objectives:
 - Raise awareness
 - Strengthen positive reputation
 - Drive support for AIMS priorities amongst targeted stakeholder groups including:
 - Parents-current and prospective
 - Community Business leaders and owners
 - Businesses that employ Oakland residents, in particular parents of AIMS students.
- D&A maximized AIMS parent and community engagement by highlighting educational accomplishment and student success through several platforms.
- D&A started providing weekly editorial calendar creation on April 9, 2021:
 - Social media data from April 9 - June 8, 2021 (61 day period) compared to February 7 - April 8, 2021 data.
 - Facebook:
 - Followers: 667 (+19)
 - Impressions: 20,860 (+17,017)
 - Reach: 16,996 (+13,723)
 - Instagram:
 - Followers: 273 (+2)
 - Impressions: 6,178 (+5,107)

- Reach: 4,922 (+3,742)
 - Likes: 532 (+458)
 - Interactions: 653 (+556)
 - Twitter
 - Followers: 53
 - Impressions: 42,322 (+43,052)
 - Engagement: 105 (+93)
- Reputation Management
 - Create a strategic reputation management plan that addresses prevailing sentiment and helps drive positive reputation metrics
 - Thought leadership development
 - Community outreach strategy
- Research and Discovery
 - Listening sessions with:
 - Board President
 - Heads of Schools
 - Parent Coordinator
 - External stakeholders
 - Kimi Kean (co-founder & CEO, Families in Action for Quality Education)
 - Aron Michalski (Director, Bay Area Local Advocacy, CCSA)
 - Jumokey Hinton Hodge (Director, Plea Initiative)
 - Written Surveys
 - Teachers
 - Board members
- Faces of AIMS: Celebrating 25 Years of Excellence
 - Video showcasing the AIMS story legacy by connecting to today's continued successes
 - Social Media campaign - 25 personal stories
 - Updated AIMS Logo
 - Update banner for website
 - Timeline for website
- Next steps
 - End of the year CBO outreach letter in collaboration with Board report
 - Website updates
 - Presentation of Key Finding Report based upon listening sessions and surveys
 - Development of Messaging Framework
 - Media Training for Board members
 - Media coverage
 - Create campaign strategy and creative collateral development for 25th anniversary

III. Action Items

A. Consent Calendar

President Edington presented item III.A Consent Calendar.

• Click links below to view:

- [1.a_Oakland Enrolls MOU.pdf](#)
- [1.b_BACR After School Agreement for AIMS MS and AIPCS II.pdf](#)
- [1.c_Expanded Learning Opportunity Plan - Update \(AIMS HS, AIMS MS and AIPCS II\).pdf](#)
- [1.d_Illuminate and PowerSchool contracts.pdf](#)
- [1.e_PowerSchool Conference, Las Vegas - Operations Department.pdf](#)
- [1.f_PowerSchool Conference, Las Vegas - AIMS Heads of School.pdf](#)

C. Edington made a motion to approve item III.A Consent Calendar as presented.

A. Abuyen seconded the motion.

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

Roll Call

T. Cook	Aye
D. Lang	Aye
A. Abuyen	Aye
C. Edington	Aye
S. Leung	Abstain

B. Board Authorization for the AIMS President and Superintendent to sign the Ballot in favor of the formation of the Oakland Chinatown Benefit Business Improvement District 2021

Carl Chan and Jessica Chen presented item III.B. Board Authorization for the AIMS President and Superintendent to sign the Ballot in favor of the formation of the Oakland Chinatown Benefit Business Improvement District 2021.

• Click links below to view:

- [III.B_Board Authorization for the AIMS to sign the Ballot in favor of the formation of the Oakland Chinatown Benefit Business Improvement District 2021.pdf](#)
- [III.B_Chinatown CBD Agenda Report.pdf](#)
- [III.B_CBD Legislation.pdf](#)
- [III.B_CBD Report Attachment A.pdf](#)
- [III.B_CBD Attachment B.pdf](#)
- [III.B_CBD Attachment C.pdf](#)

T. Cook made a motion to approve item III.B Board Authorization for the AIMS President and Superintendent to sign the Ballot in favor of the formation of the Oakland Benefit Business Improvement District 2021.

C. Edington seconded the motion.

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

Roll Call

S. Leung Abstain
T. Cook Aye
C. Edington Aye
D. Lang Aye
A. Abuyen Aye

C. 2021-2022 Adoption Budget

Christina Jordan presented item III.C. 2021 - 2022 Adoption Budget

• Click links to view:

- [III.C_Adopted Budget 2021 22 Cover letter.pdf](#)
- [III.C_American Indian Model Schools Exec Memo Adoption 2122.docx](#)
- [III.C_21-22 AIMS II MYP Budget Projection Alt. Form.xls](#)
- [III.C_AIMS MS 21-22 MYP Budget Projection Alt. Form.xls](#)
- [III.C_21-22 AIMS HS MYP Budget Projection Alt. Form.xls](#)

T. Cook made a motion to approve item III.C. 2021 - 2022 Adoption Budget as presented.

C. Edington seconded the motion.

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

Roll Call

T. Cook Aye
A. Abuyen Aye
C. Edington Aye
S. Leung Aye
D. Lang Aye

D. Education Protection Account

Christina Jordan presented item III.D. Education Protection Account.

• Click links below to view:

- [III.D_AIMS Finance Committee EPA 2122 Cover letter.pdf](#)
- [III.D_EPA Resolutions 2122.docx](#)
- [III.D_EPA worksheet calculation posting.pdf](#)

T. Cook made a motion to approve item III.D. Education Protection Account as presented.

A. Abuyen seconded the motion.

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

Roll Call

C. Edington Aye
T. Cook Aye
A. Abuyen Aye
D. Lang Aye
S. Leung Aye

E. 2021 - 2022 Protected Prayer Resolution for AIPCS, AIPCS II, and AIPHS

Christina Jordan presented item III.E. 2021 - 2022 Protected Prayer Resolution for AIPCS, AIPCS II, and AIPHS.

- Click links below to view:
 - [III.E_2021 - 2022 Protected Prayer Resolution Cover letter.pdf](#)
 - [III.E_Protected Prayer Resolutions 2122.docx](#)

T. Cook made a motion to approve item III.E. 2021 - 2022 Protected Prayer Resolution for AIPCS, AIPCS II, AIPHS as presented.

A. Abuyen seconded the motion.

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

Roll Call

S. Leung Aye
A. Abuyen Aye
T. Cook Aye
D. Lang Aye
C. Edington Aye

F. AIPCS II 2021 - 2022 LCAP Template & AIPCS II Annual LCAP Update Template

Christopher Ahmad presented item III.F AIPCS II 2021 - 2022 LCAP Template & AIPCS II Annual LCAP Update Template.

- Click links below to view:
 - [III.F_AIPCS II LCAP Cvr Ltr.pdf](#)
 - [III.F_AIPCS II LCAP and LCP Update.docx.pdf](#)
 - [III.F_LCAP 21-22 AIPCS II.docx.pdf](#)

T. Cook made a motion to approve item III.F. AIPCS II 2021 - 2022 LCAP Template & AIPCS II Annual LCAP Update Template.

C. Edington seconded the motion.

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

Roll Call

S. Leung Aye
D. Lang Aye
T. Cook Aye
A. Abuyen Aye

Roll Call

C. Edington Aye

G. AIMS MS LCAP 2021 - 2022 and 2019 - 2020 LCAP and 2020 - 2021 LCAP Update

Riffat Akram presented item III.G. AIMS MS LCAP 2021 - 2022 and 2019 - 2020 LCAP and 2020 - 2021 LCAP Update.

• Click links below to view:

- [III.G_AIMS MS LCAP Cvr Ltr.pdf](#)
- [III.G_AIMS MS LCAP and LCP Update.docx.pdf](#)
- [III.G_LCAP 21-22 AIMS MS.docx \(1\).pdf](#)

T. Cook made a motion to approve item III.G. AIMS MS LCAP 2021 - 2022 and 2019 - 2020 LCAP and 2020 - 2021 LCAP Update.

C. Edington seconded the motion.

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

Roll Call

S. Leung Aye

D. Lang Aye

T. Cook Aye

A. Abuyen Aye

C. Edington Aye

H. AIMS HS LCAP 2021-2022 and 2019-2020 LCAP and 2020-2021 LCAP Update

Maurice Williams presented item III.H. AIMS HS LCAP 2021-2022 and 2019-2020 LCAP and 2020-2021 LCAP Update.

• Click links below to view:

- [III.H_AIMS HS LCAP Cvr Ltr.pdf](#)
- [III.H_AIMS HS LCAP and LCP Update.docx \(1\).pdf](#)
- [III.H_LCAP 21-22 AIMS HS.docx For Board.docx \(1\).pdf](#)

T. Cook made a motion to approve item III.H. AIMS HS LCAP 2021 - 2022 and 2019 - 2020 LCAP and 2020 - 2021 LCAP Update.

C. Edington seconded the motion.

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

Roll Call

C. Edington Aye

S. Leung Aye

A. Abuyen Aye

T. Cook Aye

D. Lang Aye

I. AIMS HS 2021-22 School Plan For Student Achievement

Maurice Williams presented item III.I. AIMS HS 2021-22 School Plan For Student Achievement.

- Click links below to view:
 - [III.I_Cover Letter BoD Template - AIMS HS 2021-22 SPSA.pdf](#)
 - [III.I_AIMS HS LCAP Advisory Council Meeting \(6.10.21\) Minutes.pdf](#)
 - [III.I_AIMS HS Title IV Proposal - VPA Materials \(2020-21 FY\).pdf](#)
 - [III.I_AIMS HS Title I Proposal - iPads \(2020-21 FY\).pdf](#)
 - [2_3. 2020-21 Title I & Title IV Proposals 2.pdf](#)

C. Edington made a motion to approve item III.I AIMS HS 2021 - 22 School Plan for Student Achievement.

T. Cook seconded the motion.

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

Roll Call

T. Cook	Aye
S. Leung	Aye
D. Lang	Aye
A. Abuyen	Aye
C. Edington	Aye

IV. Closed Session

A. Public Comment on Closed Session Items

No public comment on closed session items.

B. Recess to Closed Session

C. Reconvene from Closed Session

D. Report from Closed Session

Read out from Closed session:

Prior to taking final action on an employment agreement for a local agency executive, the Brown Act requires the Board of Directors to orally report a summary of a recommendation for the salaries, salary schedules, or compensation paid in the form of fringe benefits. The Superintendent is a local agency executive and a proposed contract is before us this evening.

The proposed contract will be for a term of 3 years, to run from 2/1/2021 through 6/30/2024. The Chief Business Officer (CBO) will receive an annual salary of \$163,956. The CBO will additionally be eligible to receive:

1. a performance bonus not to exceed 25% (\$40,989) ;

2. health and welfare benefits at an annual cost to the District of \$50,000.

Read out from Closed session:

Prior to taking final action on an employment agreement for a local agency executive, the Brown Act requires the Board of Directors to orally report a summary of a recommendation for the salaries, salary schedules, or compensation paid in the form of fringe benefits. The Superintendent is a local agency executive and a proposed contract is before us this evening.

The proposed contract will be for a term of 4 years, to run from 2/1/2021 through 6/30/2025. The Superintendent will receive an annual salary of \$210,581.69. The Superintendent will additionally be eligible to receive:

1. a performance bonus not to exceed 20% of base salary (\$42,116.34 in year 1);
2. health and welfare benefits at an annual cost to the District of [\$64,000].

V. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 11:43 PM.

Respectfully Submitted,
C. Edington

B. NOTICES

Coversheet

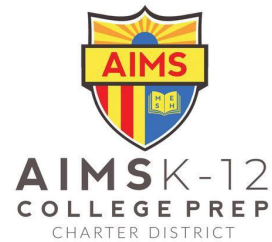
AIMS K-12 Report

Section:	II. Non-Action Items
Item:	C. AIMS K-12 Report
Purpose:	FYI
Submitted by:	
Related Material:	AIMS Elementary Board Report - August 2021.pdf AIMS MS Board Report - August 2021.pdf AIMS HS Board Report - August 2021.pdf

AIMS K-12 Elementary

August 2021

Christopher Ahmad - Head of School



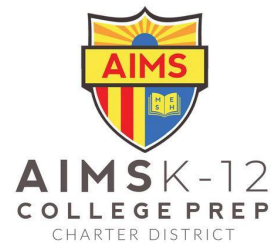
Highlights I Want The Board To Know

1. Students took 2 prerequisite skills tests
2. Students took their first BENCHMARKS with SRI and SMI
3. Tutoring started
4. Saturday School started

Report Continued

1. We have 2 vacancies, Mandarin and Kindergarten
2. We still maintain a 1:1 computer ratio with missing/broken laptops being accounted for
3. Purchased new science curriculum - INTO SCIENCE
4. Purchased new social studies curriculum - TCI

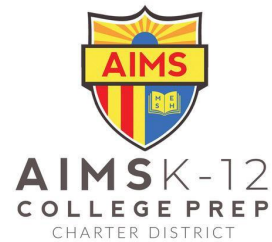
Thank you.



AIMS K-12 Middle School

August 2021

Riffat Akram, Head of School



Middle School Schedules

Start Time

8:00 am Mon-Fri

Drop off & Pick up location is at the Madison St.

Dismissal Time

2:45pm Mon - Thu

1:05pm Fri

All the late arrivals after 8:15am late pick ups after 3:00pm are from the Main Entrance at the 12th St.

After School Tutoring

2:45 - 3:45 Mon - Thu

BACR Hours

2:45 - 6:00pm Mon - Thu

1:05 - 6:00pm Fri

Enrollment Updates

AIMS College Prep Middle School 232

AIPCS II Middle School 222

Online/Virtual Learning Students 18 (for both schools)

Enrollment is being updated. Some drop outs are expected.

Some students have permanently moved out of Bay Area and others have not returned from overseas visits.

Staffing/Hiring Updates

AIMS CP & AIPCS II Combined

Filled Positions:

ELA/History Teachers = 9
Math/Science Teachers = 9
Physical Education Teachers = 3
VPA Teachers = 2
World Languages Teachers= 2
Instructional Aids = 2.5
Admin Assistants= 2

Vacant Positions

ELD Teacher = 1

PLC & Teachers' Support

- **Grade Level PLCs - Tuesdays during (Prep Times)**
- **Department PLCs - First & Fourth Friday (After School)**
- **All Staff PLCs - Second Friday (After School)**
- **Instructional Leadership Meetings: Third Friday (After School)**

Core content areas of math, ELA, science, and history each have an assigned lead teacher.

Lead teachers have facilitated the creation of pacing guides for all core content, and work with teachers to administer weekly, grade level, standards-based assessments.

Every three weeks, lead teachers and our tutoring and academic Saturday school team meet with administration for our ILT, instructional leadership team.

Tutoring & Saturday Academic School

Tutoring has been started as of August 16th

SAS will be started on September 4th

We are working with core content teachers and the ALEKS (math) and IXL (ELA) platforms to identify students most in need of academic support. These students are assigned daily tutoring, which their parents are informed about via memo.

They are also assigned Academic Saturday School, 3 hours of individualized, scaffolded support based on standardized data and assessment.

All students are allowed to attend tutoring for a quiet place to study and completing daily HW.

Technology Use Agreements & Chromebooks

Students have been using chromebooks at a 1:1 ratio in classes.

This year, each student has been assigned a chromebook to use, similar to a textbook. They take their chromebook home, and are responsible for keeping it charged and in good condition. Parents signed technology use agreements for students before the chromebooks were distributed and assigned.

This means that students are able to work on all of their online platforms during class, and use these platforms for homework as well.

Restorative Justice & SEL Focus

Restorative Justice Saturday School

The first day of RJ is on Sept 4th. In addition to Saturday RJ, we have also implemented classroom RJ circles to address issues related to conflict resolution.

SEL Focus

AIMSTRONG has been incorporated into the daily schedule. AIMSTRONG is a 30 minute period in which teachers focus on social emotional learning.

Reflections

Detentions have been replaced with “Reflection” time. Part of this process is allowing students to complete a reflection assignment and sit at a designated space during their lunch period.

SEL + PBIS Assemblies

SEL + PBIS Assembly

Mr. Castellano introduced himself to students and shared about the services he provides. Students participated in SEL activities, including how to turn conflict into resolution.

PBIS Rewards Kickoff- Students learned how to earn points by displaying Accountability, Integrity, Mindfulness, and being Safe- AIMS

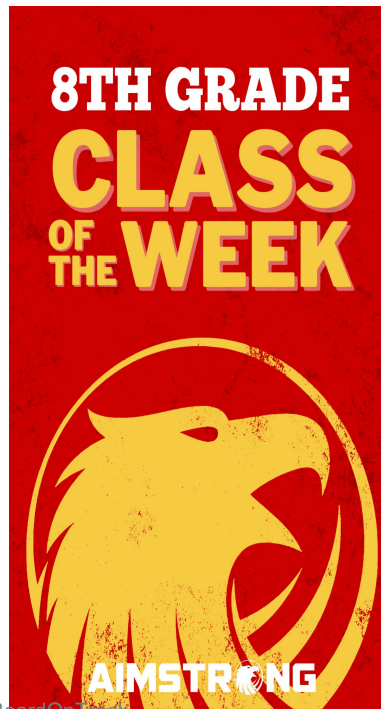
AIMSTRONG - Class of the Week

Class of the Week (COTW)

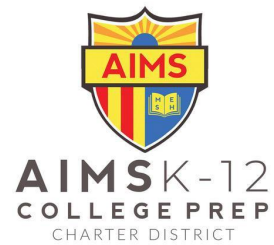
Each week, one class per grade level will be selected as COTW and will be able to hang their grade level banner outside the classroom for 1 week.

The following criteria must be met:

- Highest percentage of attendance
- Highest percentage of homework completion
- Zero detentions



Thank you.

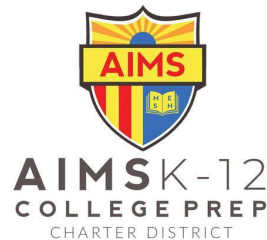


AIMS K-12

AIMS College Prep High School

August 31, 2021

Maurice Williams, Head of School



Highlights I Want The Board To Know

- **Held Four Grade Level Student Orientations**
 - August 12 & 13
 - Students received class shirts and school uniforms following their presentations
 - Current HS enrollment is 456 / 450
- **AIMS HS Auditorium / Student Center**
 - The AIMS HS Auditorium now includes new cafeteria tables for flexible use for community college courses, study hall, and games student reward days.



New AIMS HS Staff

AIMS New Teacher Additions

- Kainissa Davis (English 9)
- Hanyin LeeHu (Mandarin)
- Michelle Tomboc (Music)
- Issam Girgis (Advisory)
- Sharon Tom (Academic Dean)
- Gabrielle Worley (Administrative Assistant)
- Brenda Nixon (Administrative Assistant)
- Evelyn Palacios (Academic Counselor)

Vacancies

- Spanish Teacher
- Math Teacher (2)
- AP Chemistry / Physics (Staff is being onboarded)
- AP English Literature (2nd Interview In Process)
- SPED Teacher
- Lunch Clerk



Administrative Team Trainings

- **Gilroy Prep Administrative Team Trainings**
 - On August 2 and 3, the AIMS HS Administrative team received trainings at Gilroy Prep regarding the effective implementation of their instructional practices (PBIS Rewards, Certificated Evaluations, ALEKS)
 - Seeking partnership with Gilroy to train administrators on how to use their systems of structures and feedback in order to implement our AIMS Standard and implement 2021-22 HS Goals regarding continuity of practice (will discuss during next board meeting.)

Administrative Team Trainings (Continued)

- **RACE (ELA / History)**
 - Restate, Annotate, Cite Sources, Explain
- **CASE (Math)**
 - Chunk, Annotate, Solve, Explain



R

RESTATE THE QUESTION

To **RESTATE** the question, use words from the question to begin your answer:

What is the theme of the story? *The theme of the story is...*

Why was the student motivated to earn good grades? *The student was motivated to earn good grades because...*

Where did John misplace his house keys? *John misplaced his house keys...*

When did Jocelyn realize that she had studied for the wrong test? *Jocelyn realized that she had studied for the wrong test when...*

REPHRASE YOUR SENTENCES I WILL

C

CITE YOUR EVIDENCE

Answering the question is half the work. You must also find **EVIDENCE** from the text and cite it in your answer.

SAMPLE SENTENCE FRAMES:

According to the text / As stated in the text...

According to page 32 / As noted on page 79...

For example / For instance,

When the author states, "..."

An example of this occurs when the main character says, "..."

As Robert Marzano points out on page 12 of his book, *The New Art and Science of Teaching*, In the words of ...

CASE DISMISSED

A

ANSWER THE QUESTION

To **ANSWER** the question completely, make sure that you:

Understand exactly what the question is asking. Reread the question if needed.

Underline or circle key words in the question to help make sure that you answer it correctly.

Answer all parts of the question.

Use vocabulary from the text in your answer.

Use specific character names (no pronouns unless you have already introduced the character in your answer.)

BECAUSE THE ANSWER IS NOTHING

E

EXPLAIN YOUR EVIDENCE

Having evidence to support your answer is very important, but it is just as important to **EXPLAIN** your evidence.

SAMPLE SENTENCE FRAMES:

This evidence means...

This evidence proves...

This evidence shows...

This evidence proves my answer because...

This evidence is important because...

This evidence supports...

LET ME EXPLAIN!

C

READ & CHUNK

Visualize the math problem as you listen/read. Identify important chunks of important you can draw.

What do we know and what are we trying to figure out?

Is this chunk telling us something? What is it telling us? Is this chunk asking us something? What is it asking us to do?

Let's check for important information that we can use to solve the CASE.

CHUNK (highlight, underline, etc.) the most relevant parts of the problem.

In the animal shelter, $\frac{2}{5}$ of the animals are dogs and $\frac{1}{5}$ of the dogs are brown. What fraction of the animals at the shelter are brown dogs?

S

SOLVE

What strategies did you (will you) use to solve the problem?

Now you may use your annotated model to solve the problem.

What operation did you use to solve and why? Did you box your answer? What equation can we write?

SOLVE the problem and box your answer.

$\frac{2}{5} \times \frac{1}{5} = \frac{2}{25}$

DOG OTHER ANIMALS BROWN DOGS

$\frac{2}{5}$ $\frac{1}{5}$ $\frac{2}{25}$

A

ANNOTATE A MODEL

Can we represent this with a model? What did you visualize and draw to help you solve the CASE? What did you read (hear) that you could draw? Draw a model or picture for each chunk.

ANNOTATE / label your model with words with and numbers to help you understand your thinking

DOG OTHER ANIMALS BROWN DOGS

$\frac{2}{5}$ $\frac{1}{5}$ $\frac{2}{25}$

E

EXPLAIN

Can you explain/defend your CASE to your partner?

Can you explain to the group how you solved the CASE?

Please write a brief **EXPLANATION**:

In this model, the strategy I used was a fraction bar model. By shading in my first $\frac{2}{5}$ fraction and then overlaying my second model $\frac{1}{5}$, my model turned into a bar model with 15 equal parts.

By counting the parts that are shaded in both models, I came up with 4 shaded out of 15 parts. This fraction represents my **solution** which is, **4 OUT OF THE 15 ANIMALS ARE BROWN DOGS.**

AIMS Athletics Updates

- **Lady Eagles Volleyball:** New Coaching staff, Co-Head Coaches Sunny Diaz and Michelle Tomboc; First game is September 2 (CCPA) in East Oakland
- **Golden Eagles Soccer:** Returning soccer coach Sergio Ramos; First game is September 7 (Golden State Prep)
- **Cross Country:** New Coaching staff, Sunny Diaz; Season begins September 25
- **New Sports:** E-Sports, Cheerleading, and Pep-Band



AIMSTRONG

AIMS College Prep High School | 746 Grand Avenue Oakland, CA 94610

#1 Claudia DALLUAY (Soph.) #5 Mekilet GEBREGIORGIS (Soph.) #11 Evania CHENG (Sen.) #15 Nandin PUREVDORJ (Soph.) #20 Bezawit GETANEH (Soph.)
 #2 Bethel GUTA (Jun.) #7 Chelsey CHIMA (Fre.) #12 Hana ESSUBALEW (Jun.) #16 Khaliun ERDENEBAT (Sen.) HCO Sunny DIAZ
 #3 Ojiugo EGEONU (Fre.) #9 Janice UNG (Sen.) #13 Sanai RAINES (Fre.) #18 Nailil ORTIZ-CARVALLO (Jun.) HCO Michelle TOMBOC
 #4 Carol DUONG (Sen.) #10 Susan NARANKHUU (Soph.) #14 Nadia BARRON (Jun.) #19 Sydney RAINES (Jun.)

AIMS LADY EAGLES
2021 VOLLEYBALL SCHEDULE
aimsathletics.com

OPPONENT	DATE	TIME
CCPA	SEPT 2	7:00 PM
Golden State Prep	SEPT 8	7:00 PM
Cal Prep	SEPT 10	7:00 PM
Cal Prep	SEPT 15	7:00 PM
Cal Prep	SEPT 17	7:00 PM
Golden State Prep	SEPT 22	7:00 PM
Golden State Prep	SEPT 24	7:00 PM
Golden State Prep	SEPT 29	7:00 PM
Golden State Prep	OCT 1	7:00 PM



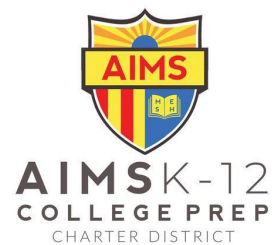
AIMSTRONG

AIMS College Prep High School | 746 Grand Avenue Oakland, CA 94610

AIMS GOLDEN EAGLES
2021 SOCCER SCHEDULE
aimsathletics.com

OPPONENT	DATE	TIME
Golden State Prep	SEPT 7	7:00 PM
Golden State Prep	SEPT 17	7:00 PM
Golden State Prep	SEPT 23	7:00 PM
Golden State Prep	OCT 5	7:00 PM
Golden State Prep	OCT 12	7:00 PM
Golden State Prep	OCT 21	7:00 PM
Golden State Prep	OCT 29	7:00 PM
Golden State Prep	NOV 5	7:00 PM

Thank you.



Coversheet

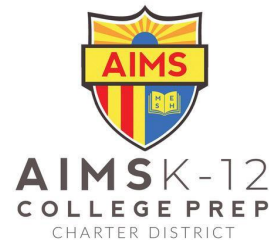
Education Coordinator, College Bound Kids Report

Section:	II. Non-Action Items
Item:	D. Education Coordinator, College Bound Kids Report
Purpose:	FYI
Submitted by:	
Related Material:	AIMS CBK Board Report - August 2021.pdf

AIMS K-12 College Bound Kids

Reporting Period **August 2021**

Matthew Gordan, College Coordinator



Highlights I Want The Board To Know

1. There are 120 Seniors this year.
2. Seniors are split into four College Planning classes.
3. I created the curriculum and content for the College Planning class and currently lead two of them (temporarily) and assist our AP Lit teacher in the other two.
4. So far in class we have gone over transcripts with each student to ensure graduation requirements are met, along with helping students figure out their A-G GPA to aid in their search for college fits.

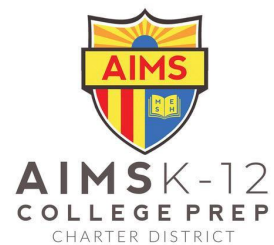
Report Continued

1. All students have created a work resume.
2. We have also begun writing college essays, with students receiving daily writing tips/instruction along with a personalized deadline calendar to keep them on track. Personalized feedback begins in two weeks.
3. Students have been made aware of current open scholarship opportunities, like QuestBridge, Gates, Posse (local), Good Tidings (local), Jack Kent Cooke, and Susan Steelman Bragato (CA Charter Schools scholarship).

Report Continued

1. Facilitating AP teachers being approved by College Board and students registering for their AP exams.
2. Arranged for our Seniors to take the SAT on campus on October 13th and 28th, and for the Juniors to take the PSAT on October 13th and 26th.
3. Have invited numerous colleges to meet with our students. So far the only verified visits are UC Santa Cruz (9/8) and UC Berkeley (9/15). Both are virtual at their request.

Thank you.



Coversheet

Operations Report

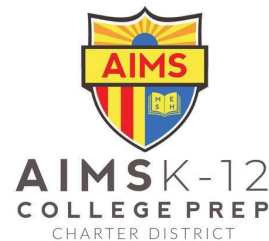
Section:	II. Non-Action Items
Item:	E. Operations Report
Purpose:	FYI
Submitted by:	
Related Material:	AIMS Operations Board Report - August 2021.pdf

AIMS K-12 Operations Department

Reporting Period **August 2021**

Marisol Magana, Operations Director

Tiffany Tung, Operations Manager



Highlights I Want The Board To Know

Reporting

- We completed CALPADS submission for EOY
- We are starting to work on various enrollment reports

Facilities & Maintenance

- Finalizing permitting for 12th street renovation
- Supported sites with facilities being ready for the beginning of the school year
- AIMS HS - Shades were installed for half of the classrooms
- Working with OUSD to get bathrooms remodeled for Lakeview

Report Continued

Food Service Program

- Food service program was launched at the beginning of the school year for 12th street and AIMS HS
- We will continue to do SSO

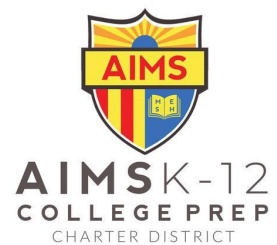
Events

- AIMS partnered with ACPHD and we hosted two COVID-19 Vaccine mobile clinics, one at 12th street and one at AIMS HS

ADA Attendance Results for Elementary, Middle, and High for August

	School Days 8/9/21 to 8/27/21 (15 Days)
Elementary - 401	96.90%
Middle - 451	95.45%
High School - 458	92.68%

Thank you.



Coversheet

Finance Report

Section:	II. Non-Action Items
Item:	F. Finance Report
Purpose:	FYI
Submitted by:	
Related Material:	AIMS Finance Board Report - August 2021.pdf



"At CSMC We Rise by Lifting Others"

Financials through July 31, 2021

Monthly Financial Board Report

Prepared for: American Indian Model Schools

Prepared by School's CSMC ASBM –Karen Peters

Financial Summary

Actual to Budget:

This report is as of **Jul 31, 2021** compared against our board-approved budget.

YTD Revenues Through **Jul 31, 2021** are **(\$2,929)** or **-100.3% under** our current budget due to an accounting function of voiding a check in previous year and reissuing. AIMS received \$79 in interest in July.

YTD Expenses Through **Jul 31, 2021** are **\$911,608** or **18.3% under** our current budget. Significantly with July not yet being closed the CMO fee has not been charged which will bring actuals more in line with budget.

Therefore, net income is **(\$914,537)**.

Balance Sheet:

As of **Jul 31, 2021**, we had total cash of **\$5,003,067**, short-term liabilities of **\$1,503,406**, and long-term liabilities of **\$9,017,111**. The ending fund balance is **\$5,385,400**.



Cash Flow

TOTAL CASH	\$4,630,816	<i>Cash Balances as of 7/31/2021</i>
CD	\$ (299,003)	<i>Funds held as requirement for East/West Bank Loan</i>
Total Current Liabilities	\$ (755,381)	<i>includes Accounts Payable & Accrued Salaries/taxes/benefits</i>
Restricted Net Assets (in fund balance)	\$ (515,485)	<i>Includes Measure N funds (HS) received that may be returned</i>
Scholarship Fund Balance	\$ (299,003)	
Restricted Current Year Revenue	\$ -	<i>Title I/II/III, Restricted Lottery, Nutrition, Prop 39 Clean Energy</i>
Restricted Scholarship Current Year Revenue	\$ -	<i>Funds received YTD, not yet encumbered</i>
OUSD Required Reserve (3%)	\$ (545,996)	<i>3% of annual expenditures</i>
East West Bank DTI Reserve Requirement	\$ (756,107)	<i>Projected year-end surplus equivalent to 1.5x Debt Service</i>
AVAILABLE CASH	\$ 1,459,841	



Supplemental Information

Loan Covenant Calculation

Your loan covenant reads as follows:

Maintain a debt coverage ratio (defined as net operating income divided by current portion of long term debt plus interest expenses) of not less than 1.35 to 1 for the fiscal years ended June 30th, 2020 and June 30th, 2021 and 1.5 to 1 thereafter.

Your current calculation (based on projected actuals) is as follows:

AIMS LOAN COVENANT CALCULATION	
Net Operating Income	\$1,178,191
Current Portion of Loan	\$210,504.00
Interest To be Paid next 12 months	\$354,720.00
12 Mos Princ and Int	\$565,266.00
Ratio	2.08



Looking Ahead

8/31/2021	Mandate Block Grant opt-in
9/8/2021	CSMC Webinar, open to all CSMC clients
9/29/2021	CSMC Workshop, open to all CSMC clients
9/30/2021	Clean Energy / Prop 39 prior year expenditures
10/6/2021	CSMC Webinar, open to all CSMC clients
	CARES, ESSER, ESSER II, ESSER III expenditure report
10/20/2021	CSMC Virtual Office Hours, open to all CSMC clients
10/29/2021	ESSER III Expenditure Plan board approval
10/31/2021	If PENSEC filed, 20 Day Attendance Report
	ASES attendance and expenditure reports
	Federal Cash Management Data Collection (CMDCC)
11/1/2021	Low Performing Students Block Grant program final report
11/3/2021	CSMC Webinar, open to all CSMC clients



CSMC Charter School Support Team



Executive VP of Client Services
Tom Nichols



tnichols@csmci.com



Regional SBM Director
Susan Lefkowitz



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Associate SBM
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HELPING THE CHARTER MOVEMENT SUCCEED ONE SCHOOL AT A TIME

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Temecula, Ca 92590

POWERED BY:



Charter Vision

Coversheet

Consent Calendar

Section:	III. Action Items
Item:	A. Consent Calendar
Purpose:	Vote
Submitted by:	
Related Material:	1.a_Declaring AIMS HS Textbooks As Surplus.pdf 1.b_Consolidated Application (AIPCS, AIPCS II and AIPHS).pdf 1.c_2021 - 2022 Fiscal Policies.pdf 1.d_AIMS Resolution for Direct Funded Charter Board.pdf 1.e_2021 - 2022 General Liability Insurance Renewal.pdf



AIMS Board of Directors Meeting Item Cover Letter

Item:

Presented By:

Staff Recommendation:

Committee Approval:

Total Associated Cost:

Included in Budget?

Funding Source:

Over/Under Budget?

Amount Over/Under Budget?

Included in LCAP?

Which LCAP?

AIMS College Prep HS Surplus Textbook List				
Old Textbook Title	Subject	Date of Publication	Approximate No. Of Books In Storage	Reason For Surplus
Biology: The Principles of Life 2nd Edition	AP Biology	2013	120	AP Exam Changes; Outdated Book
AP Human Geography: The Cultural Landscape 9th Ed.	AP Human Geography	2007	160	AP Exam Changes; Outdated Book
Intro to Statistics & Data Analysis AP Edition 3rd Edition	AP Statistics	2010	120	AP Exam Changes; Outdated Book
AP Government: Government in America AP Edition	AP US Government	2011	120	AP Exam Changes; Outdated Book
Worlds Together, Worlds Apart, AP Ed. with Ebook and Inquisitive	AP World History	2016	140	AP Exam Changes

AIMS College Prep HS Core Subject Textbook List		
Old Textbook Title	Date of Publication	Estimated Date to Adopt New Textbook
Harrison, American Democracy Now, 7e	2022	8-10 Years
Human Geography for the AP® Course	2021	8-10 Years
Campbell Biology, 12th Edition	2021	8-10 Years
World Civilizations: The Global Experience, Since 1200 AP* Edition, 8th Edition	2021	8-10 Years
Introduction to Statistics and Data Analysis Hardcover	2020	8-10 Years
Exploring Environmental Science for AP	2019	6–8 Years
Calculus, 11e (Cengage)	2018	6–8 Years
College Physics (AP® Edition) 11th Edition	2017	6–8 Years
Chemistry (AP® Edition) 10th Edition	2017	6–8 Years
College Physics (AP® Edition) 11th Edition	2017	6–8 Years
Chemistry (AP® Edition) 10th Edition	2017	3-5 Years
Geometry: Big Ideas, A Common Core Curriculum (Cengage)	2015	3-5 Years
Big Ideas Math Algebra 2: A Common Core Curriculum	2015	3-5 Years
Precalculus with Limits: A Graphing Approach (Cengage)	2015	3-5 Years



AIMS Board of Directors Meeting Item Cover Letter

Item:

Presented By:

Staff Recommendation:

Committee Approval:

Total Associated Cost:

Included in Budget?

Funding Source:

Over/Under Budget?

Amount Over/Under Budget?

Included in LCAP?

Which LCAP?

MEMORANDUM

TO: Finance Committee
 FROM: Katema Ballentine, Business Office
 DATE: August 31, 2021
 SUBJECT: Consolidated Application Information

FEDERAL FUNDING 2021-22 PROJECTED ALLOCATIONS					
Site	TITLE I	TITLE II	TITLE III	TITLE IV	TOTAL (per site)
AIPCS	\$ 50,169.00	\$ 8,102.00	\$ -	\$ 10,000.00	\$ 68,271.00
AIPCS II	\$ 227,882.00	\$ 27,984.00	\$ 39,166.00	\$ 16,890.00	\$ 311,922.00
AIPHS	\$ 100,451.00	\$ 13,594.00	\$ 3,769.00	\$ 10,000.00	\$ 127,814.00
Total(per Program)	\$ 378,502.00	\$ 49,680.00	\$ 42,935.00	\$ 36,890.00	

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.



AIMS Board of Directors Meeting Item Cover Letter

Item:

Presented By:

Staff Recommendation:

Committee Approval:

Total Associated Cost:

Included in Budget?

Funding Source:

Over/Under Budget?

Amount Over/Under Budget?

Included in LCAP?

Which LCAP?

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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

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.

B. 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.
- 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 Superintendent, CBO 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 CBO or CBO's designee.

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 CBO.

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.

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 CBO. 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 CBO. 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.

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 CBO 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 CBO 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.

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 Officer 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 and 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

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.

Federal Funds – Title I, II, III, IV, Food Services and other funds identified as federally defined.

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

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.

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. Student Accident Coverage
6. 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:

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.

311 Record Retention and Disposal - continued

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

D. 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

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.

315 Federal Fund Management

The Board of Trustees recognizes the district's responsibility to maintain fiscal integrity and transparency in the use of all funds awarded through federal grants. The district shall comply with all requirements detailed in any grant agreement with an awarding agency and with the federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards specified in 7 CFR 200.0-200.521 and any stricter state laws and district policy.

Any goods or services purchased with federal funds shall be reasonable in cost and necessary for the proper and efficient performance or administration of the program.

The Superintendent or designee shall ensure that the district's financial management systems and procedures provide for the following: (2 CFR 200.302)

1. Identification in district accounts of each federal award received and expended and the federal program under which it was received

(BP - [309 Budgets](#))

2. Accurate, current, and complete disclosure of the financial and performance results of each federal award or program in accordance with the reporting requirements of 2 CFR 200.327 and 200.328

(BP – [312 Financial Reporting](#))

3. Records and supporting documentation that adequately identify the source and application of funds for federally funded activities, including information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest

(BP - [311 Record Retention and Disposal](#))

4. Effective controls and accountability for all funds, property, and other assets and assurance that all assets are used solely for authorized purposes

5. Comparison of actual expenditures with budgeted amounts for each federal award
6. Written procedures to implement provisions governing payments as specified in 2 CFR 200.305
7. Written procedures for determining the allow ability of costs in accordance with 2 CFR 200.400-200.475 and the terms and conditions of the federal grant award

The Superintendent or designee shall develop and implement appropriate internal control processes to reasonably assure that transactions are properly executed, recorded, and accounted for so that the district can prepare reliable financial statements and federal reports, maintain accountability over assets, and demonstrate compliance with federal laws, regulations, and conditions of the federal award. (2 CFR 200.61, 200.62, 200.303)

Equipment purchased with federal funds shall be properly inventoried and adequately maintained to safeguard against loss, damage, or theft of the property.

(BP -601 [Disposal of Property and Equipment](#))

(AR – [315 Federal Funding Management Inventory](#))

All staff involved in the administration or implementation of programs and activities supported by federal funds shall receive information and training on the allowable use of federal funds, purchasing procedures, and reporting processes commensurate with their duties.

(AR-315(c) [Federal Fund Time Management](#))

The district shall submit performance reports to the awarding agency in accordance with the schedule and indicators required for that federal grant by law and the awarding agency. As required, such reports may include a comparison of actual accomplishments to the objectives of the federal award, the relationship between financial data and performance accomplishments, the reasons that established goals were not met if applicable, cost information to demonstrate cost effective practices, analysis and explanation of any cost overruns or high unit costs, and other relevant information. The final performance report shall be submitted within 90 days after the ending date of the grant. (2 CFR 200.301, 200.328)

(BP-[1500 Management and Reporting Procedures](#))

Legal Reference:

EDUCATION CODE

42122-42129 Budget requirements

CODE OF FEDERAL REGULATIONS, TITLE 2

180.220 Amount of contract subject to suspension and debarment rules

200.0-200.521 Federal uniform grant guidance, especially:

200.1-200.99 Definitions

200.100-200.113 General provisions

200.317-200.326 Procurement standards

200.327-200.329 Monitoring and reporting

200.333-200.337 Record retention

200.400-200.475 Cost principles

200.500-200.521 Audit requirements

CODE OF FEDERAL REGULATIONS, TITLE 34

76.730-76.731 Records related to federal grant programs

CODE OF FEDERAL REGULATIONS, TITLE 48

2.101 Federal acquisition regulation; definitions

AR 315(a) Federal Fund Management

To ensure the lawful expenditure of any federal formula or discretionary grant funds awarded to the district, the Superintendent or designee shall comply with the requirements of the Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the "Uniform Guidance"), as contained in 2 CFR 200.0-200.521 and Appendices I-XII.

Allowable Costs

Prior to obligating or spending any federal grant funds, the Superintendent or designee shall determine whether a proposed purchase is an allowable expenditure in accordance with 2 CFR 200.400-200.475 and the terms and conditions of the award. He/she shall also determine whether the expense is a direct or indirect cost as defined in 2 CFR 200.413 and 200.414 and, if the purchase will benefit other programs not included in the grant award, the appropriate share to be allocated to the federal grant.

The Superintendent or designee shall review and approve all transactions involving federal grant funds and shall ensure the proper coding of expenditures consistent with the California School Accounting Manual.

(AR. 315(d) Federal Fund Management: Compliancy Review)

(BP. 302 – Basis of Presentation)

Period of Performance

All obligations of federal funds shall occur on or between the beginning and ending dates of the grant project and shall be paid no later than 90 days after the end of the funding period, unless specifically authorized by the grant award to be carried over beyond the initial term of the grant. (2 CFR 200.77, 200.308, 200.309, 200.343)

Procurement

When procuring goods and services with a federal grant, the Superintendent or designee shall comply with the standards contained in 2 CFR 200.317-200.326 and Appendix II of Part 200, or with any applicable state law or district policy that is more restrictive.

As appropriate to encourage greater economy and efficiency, the Superintendent or designee shall avoid acquisition of unnecessary or duplicative items consider consolidating or breaking out procurements, analyze lease versus purchase alternatives, consider entering into an interagency agreement for procurement of common or shared goods and services, and/or use federal excess or surplus property. (2 CFR 200.318)

The procurement of goods or services with federal funds shall be conducted in a manner that provides full and open competition in accordance with state laws and district regulations and the following requirements:

1. Any purchase of supplies or services that does not exceed the "micro-purchase" threshold specified in 48 CFR 2.101 may be awarded without soliciting competitive quotes, provided that the district considers the price to be reasonable and maintains written evidence of this reasonableness in the record of all micro-purchases. (2 CFR 200.67, 200.320)
2. For any purchase that exceeds the micro-purchase threshold but is less than the bid limit required by Public Contract Code [20111](#), the Superintendent or designee shall utilize "small-purchase" procedures that include obtaining price or rate quotes from an adequate number of qualified sources. (2 CFR 200.320). The micro threshold has been defined as \$10,000.
3. Contracts for goods or services over the bid limits required by Public Contract Code [20111](#) shall be awarded pursuant to California law - Bids, unless exempt from bidding under the law.
4. If a purchase is exempt from bidding and the district's solicitation is by a request for proposals, the award may be made by either a fixed-price or cost-reimbursement type contract awarded to the entity whose proposal is most advantageous to the program, with price and other factors considered. (2 CFR 200.320)
5. Procurement by noncompetitive proposals (sole sourcing) may be used only when the item is available exclusively from a single source, the need or emergency will not permit a delay resulting from competitive solicitation, the awarding agency expressly authorizes sole sourcing in response to the district's request, and/or competition is determined inadequate after solicitation of a number of sources. (2 CFR 200.320)
6. Time and materials type contracts may be used only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract means a contract for which the cost is the sum of the actual cost of materials and direct labor hours charged at fixed hourly rates that reflect wages, general administrative expenses, and profit. (200.328)

For any purchase of \$35,000 or more, the Superintendent or designee shall verify that any vendor which is used to procure goods or services is not excluded or disqualified by the federal government. Verify through the US Department of Labor (2 CFR 180.220, 200.213)

All solicitations shall incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description shall not, in competitive procurements, contain features which unduly restrict competition. The description shall avoid detailed product

specifications to the extent possible, but may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, shall set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. When it is impractical or not economical to make a clear and accurate description of the technical requirements, a brand name or equivalent description may be used to define the performance or other salient requirements of procurement, clearly stating the specific features of the named brand which must be met by offers. In addition, every solicitation shall identify all requirements which the offer must fulfill and any other factors to be used in evaluating bids or proposals. (2 CFR 200.319)

The Superintendent or designee shall maintain sufficient records to document the procurement, including, but not limited to, the rationale for the method of procurement, selection of the contract type, contractor selection or rejection, and the basis for the contract price. (2 CFR 200.318)

The Superintendent or designee shall ensure that all contracts for purchases using federal grant funds contain the applicable contract provisions described in Appendix II to Part 200 - Contract Provisions for Non-Federal Entity Contracts Under Federal Awards. (2 CFR 200.326)

Capital Expenditures

The Superintendent or designee shall obtain prior written approval from the awarding agency before using federal funds to make capital expenditures, including the acquisition of land, facilities, equipment, and intellectual property and expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life. (2 CFR 200.12, 200.13, 200.20, 200.33, 200.48, 200.58, 200.89, 200.313, 200.439)

Conflict of Interest

No Board of Trustees member, district employee, or district representative shall participate in the selection, award, or administration of a contract supported by federal funds if he/she has a real or apparent conflict of interest, such as when he/she or a member of his/her immediate family, his/her partner, or an organization which employs or is about to employ any of them has a financial interest in or a tangible personal benefit from a firm considered for a contract. Such persons are prohibited from soliciting or accepting gratuities, favors, or anything of monetary value from contractors or subcontractors unless the gift is an unsolicited item of nominal value. (2 CFR 200.318)

Employees engaged in the selection, award, and administration of contracts shall also comply with Board policy - Conflict of Interest.

Cash Management

The Superintendent or designee shall ensure the district's compliance with 2 CFR 200.305 pertaining to payments and cash management, including compliance with applicable methods and procedures that minimize the time elapsing between the transfer of funds to the district and the district's disbursement of funds. (2 CFR 200.305)

(BP- [1100 Cash Management Procedures](#))

When authorized by law, the district may receive advance payments of federal grant funds, limited to the minimum amounts needed and timed in accordance with the actual immediate cash requirements of the district for carrying out the purpose of the program or project. Except under specified conditions, the district shall maintain the advance payments in an interest-bearing account. The district shall remit interest earned on the advanced payment to the awarding agency on an annual basis, but may retain interest amounts specified in 2 CFR 200.305 for administrative expenses. (2 CFR 200.305)

When required by the awarding agency, the district shall instead submit a request for reimbursement of actual expenses incurred. The district may also request reimbursement as an alternative to receiving advance payments. (2 CFR 200.305)

The Superintendent or designee shall maintain source documentation supporting the expenditure of federal funds, such as invoices, time sheets, payroll stubs, or other appropriate documentation.

Personnel

All district employees who are paid in full or in part with federal funds, including employees whose salary is paid with state or local funds but is used to meet a required match or in-kind contribution to a federal program, shall document the amount of time they spend on grant activities. (2 CFR 200.430)

(AR- [315\(c\) Time Accounting](#))

Records

Except as otherwise provided in 2 CFR 200.333, or where state law or district policy requires a longer retention period, financial records, supporting documents, statistical records, and all other district records related to a federal award shall be retained for a period of three years from the date of submission of the final expenditure report or, for a federal award that is renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report. (2 CFR 200.333)

(BP- 311 [Record Retention and Disposal](#))

Micro-purchase means an acquisition of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed the micro-purchase threshold.

Micro-purchase threshold means \$10,000

AR 315(b) Federal Fund Management Inventory

Inventories

In order to provide for the proper tracking and control of district property, the Superintendent or designee shall maintain an inventory of equipment in accordance with law for the following:

1. All equipment items currently valued in excess of \$500 (Education Code 35168)
2. All equipment items purchased with state and/or federal categorical funds that have a useful life of more than one year with an acquisition cost of \$500 or more per unit.

In addition, the Superintendent or designee may maintain a list of specific items which shall be inventoried for internal control purposes regardless of their initial cost or current value.

The inventory shall contain a record of the following information: (Education Code 35168; 5 CCR 3946)

1. Name and description of the property
2. Identification number
3. Original cost of the item of equipment or a reasonable estimate if the original cost is unknown
4. Date of acquisition
5. Location of use
6. The date and method of disposal

(BP-[601 Disposal OF Property and Equipment](#))

In addition to the information specified in items #1-6 above, the following information shall be recorded for equipment acquired with state and/or federal categorical funds unless otherwise specified in law: (5 CCR 3946; 2 CFR 200.313)

1. Source of the property (funding source)
2. Titleholder
3. Percentage of federal participation in the cost of the property
4. Use and condition of property
5. Sale price of the property upon disposition and method used to determine current fair market value

(BP-[314 Federal Fund Management](#))

At the time of purchase, the Superintendent or designee shall affix a label to the equipment containing the identification number and the district name. Equipment items purchased with categorical program funds shall also be labeled with the name of the project in accordance with 5 CCR 3946.

Whenever an equipment item is moved to a new location or the equipment is used for a new purpose, the new location or purpose shall be recorded in the inventory.

A copy of the inventory shall be kept at the district office and at the appropriate school site.

(BP-[311 Record Retention and Disposal](#))

The Superintendent or designee shall annually submit an inventory listing of federally owned property in its custody to the federal agency that granted the award. (2 CFR 200.312)

Physical Inventory

At least once every two years, a physical inventory of equipment shall be conducted and the results reconciled with the property records. (2 CFR 200.313)

The Superintendent or designee shall establish procedures for conducting the physical inventory which shall include, but not be limited to, designation of person(s) responsible for coordinating and conducting the inventory, preparation and distribution of count sheets, procedures for implementing the inventory, and procedures for conducting a recount to substantiate the validity of the inventory.

The Superintendent or designee shall investigate any differences between the quantities determined by the physical inspection and those in the accounting records.

EQUIPMENT INVENTORY- Federal Program Monitoring

AIMS K-12 Equipment Inventory-4400 Object Code

The LEA spending Title I, Part A funding on equipment must maintain a historical inventory record for each piece of equipment with an acquisition cost of \$500-\$4999 per unit. The record describes the acquisition by:

- (a) BCSD Asset Tag #
- (b) Type/description
- (c) Model/name
- (d) Serial number
- (e) Funding source
- (f) Acquisition date
- (g) Initial Cost (Financial)
- (h) Location
- (i) Current condition

(j) Transfer, replacement or disposition of obsolete or unusable equipment

AIMS Operations Department must conduct a physical check of the inventory of equipment within the past two years and reconcile the result with inventory records.

A. ORDERING:

Title I Equipment (costing more than \$500) is for supplemental purposes and must be for student use. This expenditure must be included in the SPSA and or an SPSA Addendum. The LCAP Advisory Committee must approve Title I equipment as documented on the Equipment Justification Form.

B. DISTRICT INVENTORY FOR ITEMS OVER \$500

Any piece of equipment costing \$500 (not including tax and delivery charges) or more (not to exceed \$4999) must be labeled and inventoried. Inventories must be completed and maintained and a working file kept on file at all times.

C. SCHOOL TECHNOLOGY INVENTORY FOR ITEMS PURCHASED FOR LESS THAN \$500

Items purchased less than \$500 must reflected in the Purchase Order System and also be kept track of on electronic inventory form.

D. MAINTENANCE AGREEMENTS

Schools must check with Operations to ensure that accurate contracted maintenance costs are budgeted.

EQUIPMENT INVENTORY PROCEDURES

Inventory Printouts

Our Back-office provider (CSMC) will email an electronic equipment inventory printout to the schools, Director of Operations and Chief Business Officer. Equipment purchased for \$500 or more will be on the inventory printout. (Other resource codes that may exist: 3010-Title I, 4035-Title II, 4203-Title III and/or 010-ASES). The designee in charge of equipment inventory must use the printout as their working copy. Please check the printout for accuracy and update any items that have been relocated to different locations.

Discard Instructions

To discard furniture or a large quantity (more than 5 items):

- ✓ Find a location on campus to store items. The location should be a non-accessible area to students and safe from weather.
- ✓ Email operations@aimsk12.org the description, quantity, and the location where the items are stored forms.

Stolen Items

A “Incident Report” form must be completed for items which are stolen from your site. You need to attach any backup you have (i.e. requisitions, inventory list, PO’s) so the correct item can be removed from your inventory.

(If stolen items are over \$10,000 in value, immediately contact Finance Department at finance@aimsk12.org)

Legal Reference:

EDUCATION CODE

35168 Inventory of equipment

CODE OF REGULATIONS, TITLE 5

3946 Control, safeguards, disposal of equipment purchased with consolidated application funds

16022-16023 Classification of records

16035 Historical inventories of equipment

UNITED STATES CODE, TITLE 20

2301-2414 Carl D. Perkins Career and Technical Education Act

CODE OF FEDERAL REGULATIONS, TITLE 2

200.0-200.521 Federal uniform grant guidance

AR 315(c) Federal Fund Management Time Accounting

Head of School Responsibilities

Each Head of Schools or designated site manager must ensure that all federally funded employees are familiar with the time documentation guidelines and are complying with these requirements. Please review the Employee Guidelines outlined below.

FEDERALLY FUNDED EMPLOYEE TIME DOCUMENTATION

Documentation is required to ensure that the district is properly charging salaries and wages that are reasonable, necessary and allowable in accordance with applicable federal program requirements. The resource codes involved with federal programs reviewed by CDE and that require time accounting forms are Title I Part A & D (Resource 3010 Restrictor 01); Title II Part A Resource 4035 Restrictor 02), Title III EL (Resource 4203 Restrictor 03), and Title IV (if allocated)

ESEA

Title I Part A (3010)

- Must be used to supplement the basic program
- Site employees cannot participate in administrative or clerical duties
- Intent is to provide support for low income students to become academically proficient in State Standards

Title II Part A (4035)

- to increase the academic achievement of all students by helping schools and district= improve teacher and principal quality through professional development and other activities

Title III EL (4203)

- support to ensure English learners in California, attain English proficiency,
- support so that English learners develop high levels of academic attainment in English
- support so that English learners meet the same challenging state academic standards as all other students

Local Control Funding Formula (LCFF)

- **Considered State “general” funds – not categorical**
- **Employees funded with only LCFF do not participate in time accounting.**
- **Time Accounting is ONLY required if LCFF is combined with Title I, II, III, IV)**

Federal Time Accounting

A requirement for the use of federal funds for salaries, time accounting certification records must be maintained and collected.

If an employee is paid with federal funds, documentation must be completed to reflect that the employee worked on that specific federal program and cost objective.

The following three components must be met for acceptable use of federal funds:

1. Necessary
2. Reasonable
3. Allocable (Time spent on compliant duties, proves ability to be allocated)

Types of Time Accounting:

1. Semi-Annual Fully Funded
2. Semi-Annual / Single Cost Objective
3. Personnel Activity Report (PAR) Multi-funded

TIME ACCOUNTING FORMS: SEMI-ANNUAL CERTIFICATION AND PERSONNEL ACTIVITY REPORT
SEMI-ANNUAL CERTIFICATION for EMPLOYEES FUNDED WITH 100%, ONE RESOURCE.

Title I, Part A&D 3010- Restrictor 01
 Title II, Part A 4035- Restrictor 02
 Title III LEP 4203- Restrictor 03


If an employee works 100% on one activity and is paid through one federal funding source only, they will sign this form twice a year, which is submitted after each six-month work period. Some examples of these employees may be instructional aides or resource teachers at one school site working on one goal area on a set schedule.

1.) January (July-December) 2.) June/July (January-June)

All duties must be supplemental and allowable under a Federal Title program.

If position is 100% Title I a Semi-Annual Time Accounting certification is completed twice a year.

- ✓ The Job description is embedded in the form.
- ✓ Originals are kept at the school site.
- ✓ Head of School or Administrative designee submits signed copies to Operations Department after work is completed.



Semi-Annual Certification
Activity Report for Employees Working on a Single Cost Objective
 School Year 2020-2021

School Site _____

Federal Program: _____ Title I _____

For the Six-Month Period of: *(Circle the completed six month time period and fill in the year)*
 January-June 20_____
 July-December 20_____

I certify that the employee listed below worked 100% of their time in the above six-month time period on activities authorized by the federal program stated above. **Include only staff fully funded through Federal Funds.*

Employee Name	Employee Title
JOB DESCRIPTION	

Employee Signature

Supervisory Official's Signature

Date

Date

This form is to be completed every six months for any employee who is paid solely with federal funds from a single cost objective.
 A school that has any staff that are split funded between Title I and another funding source must instead complete a Time and Effort Program Activity Report (PAR).

SEMI-ANNUAL CERTIFICATION with SCHEDULE FOR MULTI-FUNDED SITE BASED EMPLOYEES

(Substitute System of Time Accounting)

If a multi-funded employee works on one goal (or cost objective), their schedule does not change, and they stay in one location, they may complete the SEMI-ANNUAL CERTIFICATION twice a year. In order to use this form, the employee MUST submit one accurate work schedule with each Semi-Annual Certification form. The schedule must include information such as time periods, grades, and subjects.



Semi-Annual Certification Activity Report for Employees Working on a Multi-Funded School Year 2020-2021

Employee Name: _____

School Site: _____ Position _____

The following descriptions should reflect alignment between the work expended on the specific federal program and funds allowed for salary

Funding Source	Resource/Restrictor	Percentage
TITLE I	3010 - Restrictor 01	
TITLE II	4035 - Restrictor 02	
TITLE III	4203 - Restrictor 03	

The percentage is populated is based on your positions current year funding

Describe the duties you perform in each program shown:

Funding Source	Resource/Restrictor	Percentage
LCFF	0000- Restrictor 0	
OTHER		

Describe the duties you perform in each program shown:

I certify that the report is an accurate statement of effort expended on the above programs and I have full knowledge of 100% of the activities. Supervisory office having firsthand knowledge of the activity performed by the employee.

Employee Signature

Date

Supervisory Official's Signature

Date

A school that has any staff that are split funded between Title I and another funding source must instead complete a Time and Effort Program Activity Report (PAR).

PERSONNEL ACTIVITY REPORT (PAR)– Calendar for Multiple Funding and Multiple Cost Objectives

If the employee's work schedule varies daily or throughout the month, and/or the employee works at multiple sites, the employee should document daily activities, identify each program for which work was performed, and the daily time dedicated to each program. The total documented time for the day should equal to the actual hours worked.

All multi-funded, multiple cost objective employees must complete PARs on a monthly basis.

1. PARS must be submitted after the work month by the 10th of following month.
2. Cannot be submitted or signed after the last day of the following month

School District Personnel Activity Report (PAR)

School Site:											For the Month of:		
Employee:											Year:		
Position:													
Supervisor:													

PROGRAM or ACTIVITY	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total	%
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																																0.00	#DIV/0!
Leave Time																																0.00	
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	

I certify that the hours reported above are a true representation of work performed.	
Employee signature _____	Date _____
Immediate Supervisor signature _____	Date _____

Personnel Activity Report (PAR) Procedures

All multi-funded personnel responsible for completing a PAR will:

- Complete & submit one description of duties annually to Human Resource.
- Document their activities, per program, during their contracted hours on the Excel PAR Activity Report
- Employee Print and sign completed Excel PAR Activity Report after the last working day of each month
- Submit Excel PAR Activity Report monthly to site designee for Head of Schools to review and sign.

- Site designee will submit copies all signed Excel PAR Activity Reports to Human Resources Department (Hr1@aimsk12.org) and operations@aimsk12.org by the 10th of the following month. (i.e. August PAR forms will be due September 10, 2020).

All personnel sign time accounting certifications AFTER work is performed.

All original Time Accounting forms, with original signatures must be kept at school site for five years.

Procedures to Review Federal Positions:

A review of each federal funded position will occur annually.

Each Head of School will:

1. Provide evidence of the identified need, alignment to LCAP/SPSA goals, and intent of funding for each position.
2. Submit an annual job description (Duty Statement) for each multi-funded position.
3. Submit monthly Personnel Activity Records (PAR) for each multi-funded position.

District (Operations/HR/Finance) will:

1. Review and confirm school steps 1-3.
2. Conduct a semi-annual fiscal review to determine if funds are allocated appropriately/aligned to work performed.
3. Make fiscal reconciliations if review results in misalignment.

*If school is retaining the multi-funded position for the next school year, funding must be adjusted and reflected on the Position Action Form (PAF).

REVIEW AND APPROVAL CYCLE:

Personnel Activity Report (PAR): After the last day of each month, the employee signs and submits their PAR completed, to their supervisor for review. The supervisor must date and sign the PAR after the end of the month and submit by the 10th of the following month. PARS cannot be signed or submitted after the last day of the following month.

Semi-Annual Certification: This form must be submitted in January (covering the July-December work period) and June (covering the January – June work period). In June, Semi-annuals can be signed on the last day of work for the employees' school year.

FORM SUBMISSION:

All forms must be sent either hard copy to:

American Indian Models Schools
171 12th Street
Oakland 94607
Attn: Human Resources

OR Scanned and emailed to: HR1@aimsk12.org and Operations@aimsk12.org

EMPLOYEE TRAINING:

Time Accounting training materials and forms can be found at www.aimsk12.org. Time Accounting presentations are given in August of each year and updated throughout the year during Staff Professional Development days.

A PAR Technical Assistance workshop is given each fall. Supervisors and staff that are funded by Federal Programs will be notified prior to training and provided funding percentages.

If you have any questions on compliance or form completion, please contact Human Resources at Hr1@aimsk12.org.

RECONCILIATION PROCESS

Personnel Activity Report (PAR):

1. Head of Schools or designated assignee collects the PAR form from all employees that are required to complete it. The Pars is reviewed by the Head and signed before submission to the Operations Department. The department ensures that all forms are received, are complete, and provides copies to the Accounting Fiscal Services Executive Assistant.
2. The Accounting Fiscal Services Office Assistant reviews each PAR and compares it to the actual payroll expenditure ledger to confirm reported time activity agrees to the budgeted funding distribution. Managers are notified of discrepancies between resource allocation and time on calendars.
3. Operations, Fiscal Services, Heads of Schools and/or Program Coordinator meet to review any variance in excess of 10% and provide recommendations to the Superintendent
4. Operations, Fiscal Services, Human Resources Heads of Schools and Superintendent (Cabinet) meet to review, discuss, and provide course of action for discrepancies. Budget Services moves expenditures and/or updates the budget to align with the PAR per Cabinets authorization and direction.
5. Reconciliation occurs quarterly in July, October, January and April, to coincide with each budget or actuals reporting period.

Semi Annual Certification:

1. Head of Schools or designated assignee collects the Semi-Annual form from all employees that are required to complete it. The Pars is reviewed by the Head and signed before submission to the Operations Department. The Operations department ensures that all forms are received, are complete, verifies the single cost objective, and provides copies to the Accounting Fiscal Services Executive Assistant.
2. The Accounting Fiscal Services Executive Assistant reviews each semi-annual and compares it to the actual payroll expenditure ledger to confirm semi-annual agrees to the budgeted funding distribution. Managers are notified of discrepancies between resource allocation and time on semi-annual forms.
3. Operations, Fiscal Services, Heads of Schools and/or Program Coordinator meet to review any variance in excess of 10% and provide recommendations to the Superintendent
4. Operations, Fiscal Services, Human Resources Heads of Schools and Superintendent (Cabinet) meet to review, discuss, and provide course of action for discrepancies

AR 315(d) Federal Fund: Compliancy Review Process

Compliant Use of Funds:

In order to ensure the compliant use of federal Funds, the Superintendent and designee shall follow the protocols for the compliancy review process:

The Superintendent, in partnership with the Chief Business Officer, Director of Human Resources, Director of Operations and Manager of Operations compose the Compliance Review Committee to review the compliant use of designated funds and all required documentation in accordance with the Federal Guidelines.

FEDERAL FUNDS: COMPLIANCY REVIEW PROCESS

July

- **Compliance Committee:** Meet to review and align (prior year) Federal Time Accounting Records and Expenses.

August

- **Compliance Committee:** Meet to review (current year) Federal Expenses and approved programs for all schools: Identify Federally Funded Staff
- **Compliance Committee:** Provide Heads with Federal Fund Management Training
- **Compliance Committee:** Provide Federal Funded Staff with Time Accounting Training

September

- **PAR:** All multi-funded staff must submit Personnel Activity Report (August)
-

October

- **PAR:** All multi-funded staff must submit Personnel Activity Report (September)

November

- **PAR:** All multi-funded staff must submit Personnel Activity Report (October)
- **Compliance Committee:** Review Interim expenses with Heads of Schools to ensure alignment with program SPSA.
- **Compliance Committee:** Reviews Time Accounting submissions for accuracy

December

- **PAR :** All multi-funded staff must submit Personnel Activity Report (November)
- **Compliance Committee:** Reviews Time Accounting submissions for accuracy
- **Chief Business Officer:** Review expenses to ensure alignment with federal allocation requirements
- **Human Resources:** Circulate Communication to Heads: Semi Annual Time Accounting Submission requirements and submission date

Janaury

- **PAR :** All multi-funded staff must submit Personnel Activity Report (December)
- **Human Resources:** Sends out Semi-Annual Reporting for Completion as outlined in AR 315(c): Federal Fund Management Time Accounting.
- **Compliance Committee:** Reviews Time Accounting submissions for accuracy

February

- **PAR :** All multi-funded staff must submit Personnel Acitivity Report (January)

March

- **PAR :** All multi-funded staff must submit Personnel Activity Report (February)
- Preliminary Allocation for Federal Funds are provided to Heads
- **Heads begin allocation planning**

April

- **PAR :** All multi-funded staff must submit Personnel Activity Report(March)
- **Compliance Committee:** Reviews Time Accounting submissions for accuracy
- **Head of Schools/ELD:** engage LCAP Advisory Committee (serving as the SSC) to APPROVE the proposed expenses for the next fiscal year
- **Head of Schools/ELD:** submit SPSA and Committee minutes documenting the approval of proposed expenses to Compliance Committee for review and approval
- **Compliance Committee:** reviews for compliance (If approved, continue process; If denied, revisit and resubmit)

May

- **PAR :** All multi-funded staff must submit Personnel Activity Report (April)
- **Heads of Schools/ELD:** Approved SPSA submitted for Board Approval

- Approved plans and projected budgets submitted to finance to be reflected in the Adopted Budget.
- **Human Resources:** Circulate Communication to Heads: Semi Annual Time Accounting Submission requirements and submission date
- **Compliance Committee:** meets to finalize and align information for Consolidated Application Submission.

June

- PAR : All multi-funded staff must submit Personnel Activity Report (May/June)
- **Human Resources:** Sends out Semi-Annual Reporting for Completion as outlined in AR 315(c): Federal Fund Management Time Accounting.
- **Chief Business Officer:** Consolidated Application completed
- **Chief Business Officer:** Adopted Budget and Consolidated Application submitted to Board for Approval
- **Chief Business Officer:** Adoption Budget Submitted to OUSD

(PAR = PERSONNEL ACTIVITY REPORT)

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.

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.

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.
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 \$8,000 per school and by the Board of Trustees if greater than \$8,000 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.

Routine Procedures

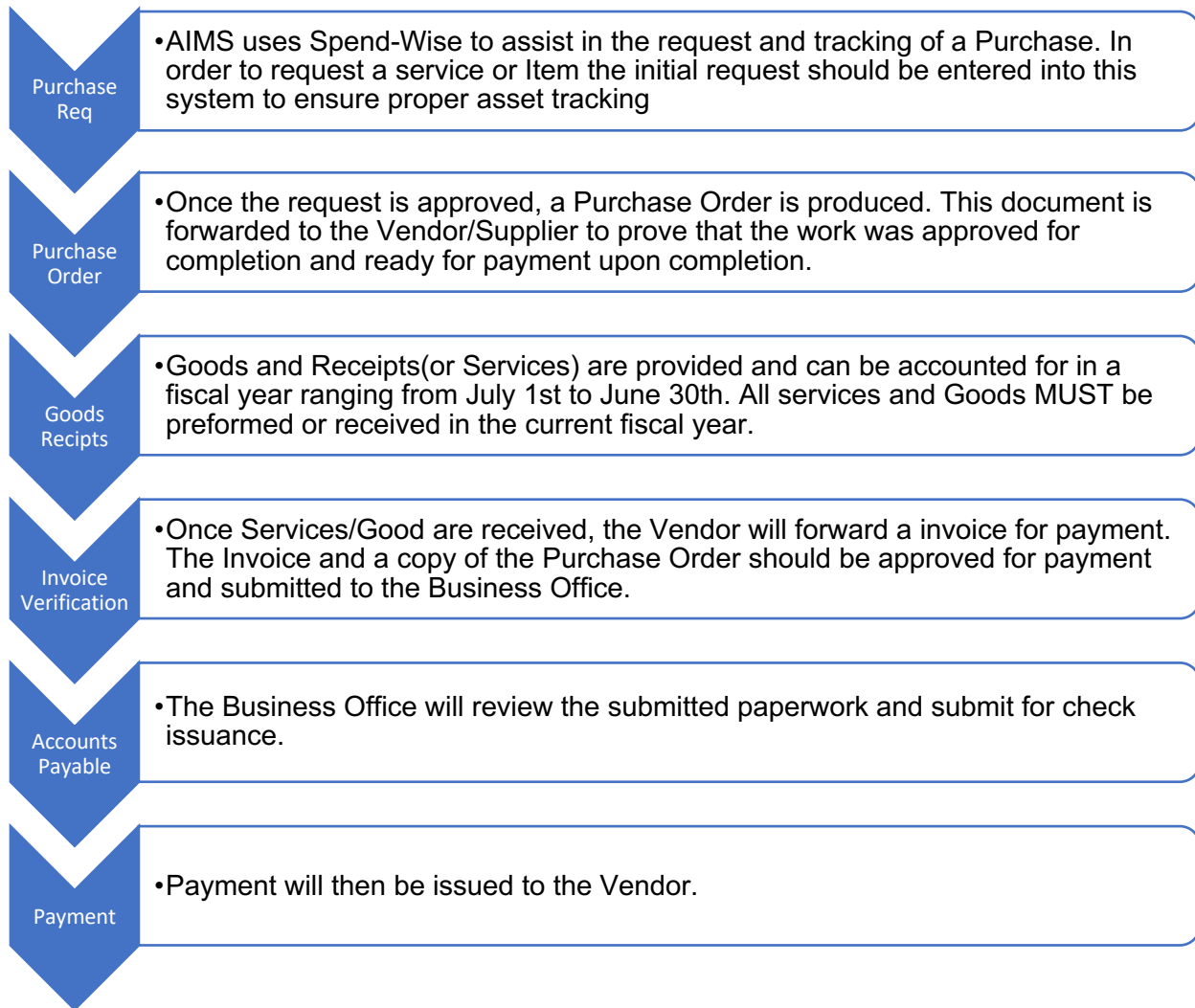
Accounts payable should be balanced daily to reconcile payments to recorded entries. Any discrepancy between the total amount paid and the total recorded should be examined and reconciled immediately. Management oversight of every individual involved in accounts payable should be stringent and should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



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. (These contracts are approved as Pre-Approved Vendors at the first board meeting of the fiscal year. 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 by the back office
5. Checks are sent to Vendor from back-office and the copy of the check is provided 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.

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

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.
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

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)

AIMS Cash Handling Policy 2021-2022 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 are secured and ready for pick up by the finance office must have finance clerk review and sign off on total received.
- Deposit bags must be secured along with any other deposits until picked up by the finance department.
- Finance department logs totals for the day and total deposit is taken to the bank and deposit slip is retrieved.

Refund

- 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

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.
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

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

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.

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 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

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.
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.



AIMS Board of Directors Meeting Item Cover Letter

Item:

Presented By:

Staff Recommendation:

Committee Approval:

Total Associated Cost:

Included in Budget?

Funding Source:

Over/Under Budget?

Amount Over/Under Budget?

Included in LCAP?

Which LCAP?

AIMS (American Indian Model Schools) K-12 District

Charter School

Resolution No. 2122

Notification to ACOE of Bank Account, or Change in Bank Account, for Electronic (ACH) Receipt of Pass-Through Apportionment Funding

WHEREAS, the AIMS (American Indian Model Schools) K-12 District Charter School (hereafter “Charter School”) has elected to receive all pass-through apportionment funding directly from the Alameda County Office of Education (hereafter “ACOE”); and

WHEREAS, ACOE currently uses an ACH payment transfer process as the mechanism for payment of pass-through apportionment funding to all direct-funded charter schools; and

WHEREAS, the Charter School hereby intends to use the bank account listed below for the purpose of receiving all pass-through apportionment funding payments from ACOE; and

WHEREAS, the bank account listed below, if applicable, hereby replaces any bank account previously established, approved and used by ACOE for the purpose of receiving pass-through apportionment funding; and

WHEREAS, the bank account listed below has been established in the operating name of the Charter School and the Charter School has full custodial rights to the account, including withdrawal privileges; and

WHEREAS, the account listed below does not belong to any third-party recipient of the Charter School’s apportionment funding;

NOW, THEREFORE, BE IT RESOLVED that the Governing Board of the Charter School hereby requests and approves that ACOE transmit electronically all pass-through apportionment funding payments to the Charter School’s bank account as listed below. A voided check is also attached for this account.

Bank Name:	East West Bank
Bank Address:	3601 Balboa Street, San Francisco, CA 94121
Account Name:	Payroll
Account Number:	[REDACTED]
Routing Number:	[REDACTED]

REQUIRED
STAPLE
VOIDED
CHECK
HERE
(over check sample)
➔

Name American Indian Model Schools

Account No. [REDACTED]

DATE 10-26-2020

PAY TO THE ORDER OF _____ \$ _____

EAST WEST BANK
3601 Balboa Street, San Francisco, CA 94121
1-888-495-5650

FOR [REDACTED]

ROUTING NUMBER: [REDACTED] ACCOUNT NUMBER: [REDACTED] CHECK NUMBER: [REDACTED]

The Charter School, through passage of this resolution, hereby authorizes ACOE to initiate credit entries and, if necessary, debit entries and adjustments for any credit entries in error, to the account indicated above, and the depository institution named above, to credit and/or debit the same to such account.

This authority is to remain in full force and effect until ACOE has received written notification via an approved board resolution from the Charter School of the closure or modification of this account. Such changes will be made in such time and in such a manner as to afford ACOE and ACOE's ACH bank with a reasonable opportunity to act upon it.

PASSED AND ADOPTED by the Governing Board of the AIMS (American Indian Model Schools) K-12 District

Charter School on this ____ day of _____, _____ by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

Clerk of the Board of Trustees

AIMS (American Indian Model Schools) K-12 District

Charter School



AIMS Board of Directors Meeting Item Cover Letter

Item:

Presented By:

Staff Recommendation:

Committee Approval:

Total Associated Cost:

Included in Budget?

Funding Source:

Over/Under Budget?

Amount Over/Under Budget?

Included in LCAP?

Which LCAP?



**AMERICAN INDIAN MODEL SCHOOLS
PACKAGE RENEWAL SUMMARY
9/01/2021**



Great American Assurance Company, Specialty Human Services Division is an American company headquartered in Cincinnati, OH. The company is an '**A**' (**excellent**) rated carrier by A.M. Best insurance rating source. www.hsd.gaic.com
Great American is also one of leading companies in providing safety and loss prevention services for their policyholders.

LIABILITY (Occurrence form)

\$ 2,000,000	Commercial General Liability Aggregate
\$ 2,000,000	Products - Completed Operations
\$ 1,000,000	Personal and Advertising Injury
\$ 1,000,000	Professional Liability
\$ 1,000,000	Abuse and Molestation Coverage
\$ 1,000,000	<i>Employee Benefits Liability</i>
\$ 1,000,000	Each Occurrence
\$ 1,000,000	Damage to premises rented to you
\$ 20,000	Premises Medical
\$ 0	Deductible

Locations:

1) 171 12th St
2) 746 Grand Ave

General Liability Broadening Endorsement:

Human Services Violent Event Response \$250,000
Additional Insureds – Manager or Lessor of Premises, Volunteer Workers, Funding Sources, Contractual Obligations.
Blanket Waiver of Subrogation
Broadened Personal Injury – Mental Injury, Mental Anguish, Humiliation or Shock included in the definition of Bodily Injury.
Bail Bond - \$500 Maximum
Insured's Expenses incurred in defense of a claim or "suit" - \$500 per day



UMBRELLA: (covers over the General Liability, General Aggregate, Professional Liability, Abuse and Molestation, Auto)

\$ 4,000,000 Each Occurrence
\$ 10,000 Retained Limit (deductible)

AUTO:

\$ 1,000,000 Liability
\$ 1,000,000 Uninsured Motorists
\$ 1,000,000 Non-owned & Hired Auto Liability
\$ 5,000 Medical Payments
\$ 500 Comprehensive Deductible
\$ 500 Collision Deductible

Vehicles:

2019 Ford Transit
2019 Ford Transit
2019 Ford Transit

Comp and Collision

yes
yes
yes

PROPERTY:

171 12th Street

Building \$ 9,843,080
Business property \$ 925,781

746 Grand Ave

Business property \$ 156,000



Property Broadening Endorsement:

Business Income with extra expense	Included
Accounts Receivable	Included
Valuable papers	Included
Business Electronic Systems	Included
Arson Reward	\$ 50,000
Identity Theft	\$ 50,000
Spoilage	\$ 50,000
Workplace violence counseling	\$ 50,000
Water back up of sewer or drains	\$ 30,000
Communicable Disease	\$ 25,000
Employee Theft	\$ 10,000
Forgery or Alteration	\$ 2,500
Computer and Funds transfer	\$ 2,500
Property off premises	\$ 500,000
Property in transit	\$ 100,000
Money & Securities	\$ 2,500
Signs	\$ 50,000

Equipment Breakdown **\$ 11,180,269**

CRIME:

Employee Theft	\$ 50,000
Forgery & Alteration	\$ 50,000

The above includes fire & theft with replacement cost on contents. No flood or earthquake quoted. The deductible is **\$1,000**.



COST SUMMARY:	\$ 47,005.00	Package-Liability, Property & Crime	
	\$ 14,874.00	Auto	
	\$ 11,009.00	Umbrella	
	\$ 150.00	Broker fee	
	\$ 73,039.00	Total	Amount due now \$150



Note: This is a summary. See policy for definitions, insuring agreements, and exclusions.

OPTIONS: COVERAGE ESTIMATES NOT INCLUDED IN ABOVE PRICING, BUT AVAILABLE (priced above)

\$ 450.00 Increasing Crime coverage to \$100,000 (higher limits are available)

Also available: Group medical, dental, Earthquake, Flood etc.

Coversheet

2021-2022 Unaudited Actuals

Section:	III. Action Items
Item:	B. 2021-2022 Unaudited Actuals
Purpose:	Vote
Submitted by:	
Related Material:	III.B_2020 - 2021 Unaudited Actuals Coverletter.pdf III.B_American Indian Model Schools Exec Memo Unaudited 2021..pdf III.B_AIPCS II_Alt Form.pdf III.B_AIPCS_Alt Form.pdf III.B_AIPHS_Alt Form.pdf



AIMS Board of Directors Meeting Item Cover Letter

Item:

Presented By:

Staff Recommendation:

Committee Approval:

Total Associated Cost:

Included in Budget?

Funding Source:

Over/Under Budget?

Amount Over/Under Budget?

Included in LCAP?

Which LCAP?



**American Indian
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Website: aimschools.org

AIPHS
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AIMS College Prep **2020-2021 Unaudited Actuals Executive Summary**

AIMS College Prep is a Charter District comprised of 3 schools. American Indian Public Charter School was initially established in 1996. The AIMS College Prep Charter District was formed in 2006 with the expansion of schools, adding American Indian Public High School and American Indian Public Charter II (K-8). The Charter is located in Oakland of Alameda County. In 2020-2021, American Indian Model Schools formally changed its name to AIMS College Prep.

In the 2020-21 school year, AIMS enrollment totaled 1,347 students in 3 schools; One K-8, One Middle School (6-8) and One High School. AIMS employed 114 full and 4 part-time staff to serve our students.

Governance

The Charters are governed by a volunteer Board of Trustees. There are five members of the board, each volunteering their term. The school board meets once a month on the third Tuesday of each month. The Board of Trustees are supported by a several other committees such as the Governance, Finance, Facility and LCAP Advisory Committees' that also meet monthly. Charter operations are led by Superintendent Maya Woods-Cadiz.

Enrollment

In accordance to the 2016-2021 Charter Agreement with Oakland Unified School District, AIMS has nearly reached its full enrollment capacity. AIMS College Prep Charter (AIPCS) is capped at 250 students, AIMS College Prep II (AIPCS II) 675, and AIMS College Prep High School (AIPHS) at 450. The growth application approved after second interim increased the High School's numbers by 27 students for the unaudited actual reporting. With the approval of the application the State applied the state average ADA% which adjusted to reflect a 2% decrease, impacting the funded enrollment by an increase of 3.2 students. In the Adopted Budget for the 2021-2022 school year, the High School's ADA percentage reflects their actual ADA of 95%.

<u>AIPCS I</u>	<u>AIPCS II</u>	<u>AIPHS</u>	<u>Total</u>
240	661	446	1347
97%	97%	93%	
226.01	638.4	413.6	1278.01



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Budget

AIMS College Prep's fiscal year is from July 1 to June 30, as prescribed for all governmental agencies in the state. The budget for July 1, 2020 to June 30, 2021 totals \$20,446,708 in expenditures.

The General Fund (*LCFF + Other State Revenue*) is used to record the day-to-day operations of the charter. There are nine special purpose funds to capture the remaining budget.

- GENERAL PURPOSE: State Apportionments include the LCFF calculations based on Average Daily Attendance enrollment and percentages (ADA) and Other State Revenue: State Food Revenue, State Lottery and State Mandated Block Grant

Special Funds

- ASES: Afterschool Program
- LOCAL FUNDS (Measure G1, Donations & Grants)

Federal

AIMS College Prep receives direct funding* of federal funds for at risk students:

**Direct Funding: Federal allocation is directly provided to Charter. The funds do not "pass-through" the Authorizing District (Oakland Unified School District)*

- Title I, Part A Low Income at Risk
- Professional Development (Title II)
- English Learners (Title III)
- Title VI
- NSLP/SSO: Funding to provide meals to those students qualifying for free or reduced lunches.
- Facilities Grant
- New- CARES Act: ESSER Funding (1st and 2nd Round)
- New- CARES Act: Learning Loss Mitigation Funds (expended by December 30,2020)
- New- Expanded Learn Opportunity Plan
- New – Expanded Learning Opportunity Plan -Paraprofessional
- New- In-Person Learning Grant

These funds provide necessary services to students attending AIMS schools.



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Budget Benchmarks – Process timeline

- AIMS 2021-2022 Budget Adoption: June 15, 2021
- State's 2021-2022 June Budget Adoption: June 30, 2021
- 45 Day Budget Revision (not required): Mid-August
- **Unaudited Actuals (2021-22 Closing): September 01, 2021**
- First Interim (Realignment based on July – Oct 31 Activity): December 1, 2021
- January Governors Release (Projections for 2022-2023): January 2022
- Second Interim (Realignment based on Nov 1, 2021– Jan 31, 2022)- March 1, 2022
- Governors May Revise (Revision to Jan. Gov. Release): May 2022
- 2022-23 Budget Adoption – June 15, 2022

Unaudited Actuals

Unaudited Actuals are an annual statement reporting the financial activities of the District in which the data are not yet formally audited. Unaudited Actuals are presented to the Board each August, reflecting the District's final year end closing from the June 2021.

Revenues

AIMS is funded by state and federal revenues. The 2020-21 fiscal year saw an influx of additional funds to support schools during the pandemic. At 2nd Interim, AIMS projected to received \$18,424,301 in revenues. On May 25 2021, AIMS was notified of the loan forgiveness program approval from the SBA allowing for the recognition of \$1,943,973.60 in revenue for the 2020-2021 fiscal year.

During the 2020-2021 school year, in response to the “Stay in Place” order, the Food Service program participated in the Seamless Summer Option (SSO program). This federal program is usually a summer program that was extended to a year-round option. It allowed for school meals to be provided to AIMS students and the community with a full reimbursement from the state.

As required by the Measure G1 Parcel tax language, Measure G1 Staff Retention Salary Bonus reimbursement was issued to all schools.

LCFF	\$13,868,723
Federal Revenue	\$4,267,501
Other State Revenue	\$843,063
Local Revenue	\$3,342,321
Total Revenue	\$22,321,608



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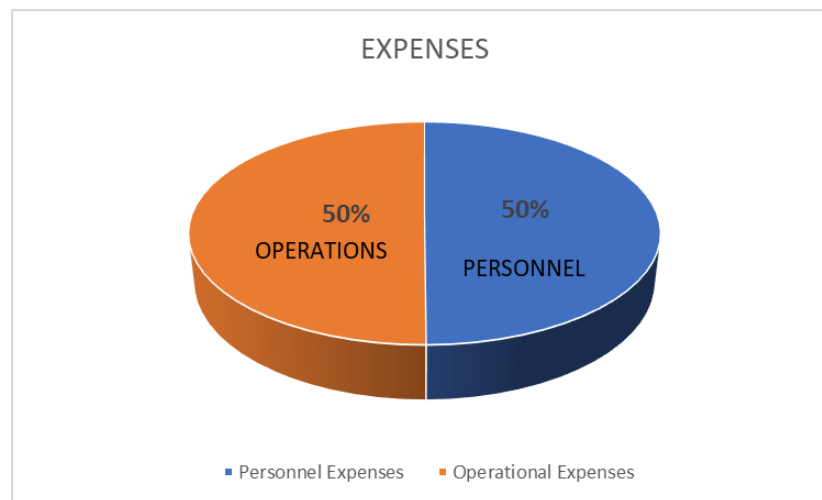
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Expenses

American Indian Models Schools 2020-2021 budget reflects a 50% investment in Personnel expenses and 50% allocated to the operations of the organization. The total expenses for the 2021-2021 school year are \$20,446,708.



Salaries & Benefits

Salary compensation represents 50% of expenses across all AIMS Schools. AIMS offers a competitive compensation package for both certificated and classified staff. Employee Benefit expense at AIMS averages 19% across all schools. This can vary greatly due to two primary factors: health and welfare benefits and PERS. Health and welfare benefits (medical/dental/vision insurance premiums), if requested by the employee, can vary due a number of factors, including an employee's age and number of dependents. AIMS tracks and reports health and welfare benefits as precisely as possible, reflected as a variance in the percentage of benefits for employees at AIMS. PERS requires an employer contribution of 20.70% of classified salaries. Teachers are offered a 3% match for any voluntary contribution to a 403B.



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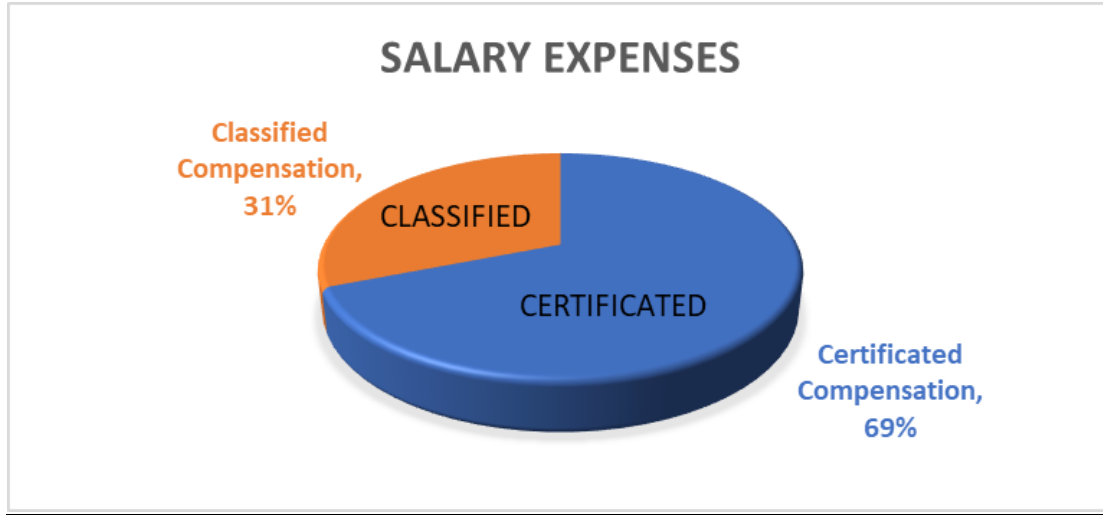
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AIPCS I

Compensation for staff (excluding 6 teachers) at American Indian Public Charter (AIPCS) is split between AIPCS and the middle school component of American Indian Public Charter School II (6-8). The expenses reflected are split by assignment and student Average Daily Attendance (ADA).

AIPCS II

American Indian Public Charter II (AIPCS II) is a K – 8. The staff for the K – 5 components are fully funded at AIPCS II and the middle school component reflects the following Full Time Equivalent (FTE) split:

AIPCS	51%
<u>AIPCS II</u>	<u>49%</u>
	100%



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Certificated Salaries	\$ 5,673,240
Classified Salaries	\$ 2,580,884
Employee Benefits	\$ 1,950,986
Personnel Expenses	\$ 10,205,109

Books and Supplies

Records expenditures for books and supplies, including any associated sales tax or use tax and freight and handling charges.

4100	Approved Textbooks and Core Curricula Materials	\$ 157,566
4200	Books and Other Reference Materials	\$ 67,774
4300	Materials and Supplies	\$ 239,525
4315	Classroom Materials and Supplies	\$ 219,927
4316	Student/Pupil Testing	\$ 155,715
4342	Materials for School Sponsored Athletics	\$ 73,271
4381	Materials for Plant Maintenance	\$ 33,493
4400	Noncapitalized Equipment	\$ 487,140
4410	Computers/Network/Software	\$ 121,698
4430	Noncapitalized Student Equipment	\$ 50,401
4700	Food and Food Supplies	\$ 156,014
Books and Supplies		\$ 1,762,523

The category of Book and Supplies captures more than classroom textbooks and materials, it itemizes Non-Capitalized student equipment such as tables, chairs, computers and software. The Food services program is also included in this category.



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Services and Other Operating Expenses

Record expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, and legal and other operating expenditures. Expenditures may be authorized by contracts, agreements, purchase orders, and so forth.

5200	Travel and Conferences	\$ 4,920
5210	Training and Development Expense	\$ 59,976
5300	Dues and Memberships	\$ 13,272
5400	Insurance	\$ 136,485
5500	Operation and Housekeeping Services	\$ 15,672
5501	Utilities	\$ 214,737
5502	Janitorial Services	\$ 172,861
5504	Pest Control Services	\$ 7,732
5600	Space Rental/Leases Expense	\$ 207,790
5601	Building Maintenance	\$ 253,478
5602	Other Space Rental	\$ 567
5605	Equipment Rental/Lease Expense	\$ 55,950
5800	Professional/Consulting Services and Operating Expenditures	\$ 593,929
5803	Banking and Payroll Service Fees	\$ 14,192
5805	Legal Services and Audit	\$ 107,581
5806	Audit Services	\$ 33,000
5807	Legal Settlements	\$ 4,000
5810	Educational Consultants	\$ 122,650
5812	Non employee substitutes	\$ 219,084
5815	Advertising/Recruiting	\$ 6,398
5820	Fundraising Expense	\$ 35,777
5821	Scholarship Expense	\$ 4,070
5822	Staff Appreciation - Non Public Funds	\$ 5,410
5830	Field Trip Expense	\$ 150
5836	Transportation Services	\$ 253
5850	Scholarships Awarded	\$ 16,150
5851	Non Public Fund	\$ 1,000
5873	Financial Services	\$ 246,088
5875	District Oversight Fee	\$ 136,582
5877	IT Services	\$ 22,268
5900	Communications (Tele.,	\$ 174,213
5901	Marketing	\$ 61,793
Services & Other Operating Expenses		\$ 2,948,027



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A charter management organization (CMO) is an educational organization that operates charter schools in the United States. Charter schools are public schools that operate independently of the local government school district.

A CMO controls all elements of the operation of the schools under its control, including holding the charter. By convention, a CMO manages at least three schools. ([wikipedia](https://en.wikipedia.org/wiki/Charter_management_organization))

AIMS CMO supports functions such as District Leadership, Board, Human Resources, Fiscal Services, Facility and Food Operations, Registration and Enrollment, Marketing Communications, and the Sports Program.

CMO INTERPROGRAM TRANSFER		
8785	CMO Management Fees	\$2,863,871
5899	CMO Management Fee Expense	\$2,863,871

Capital Outlay

Capital Outlay records expenditures for land, buildings, books, and equipment, including leases with option to purchase.

On September 18, 2018, AIMS Board of Trustees voted to approve the leasing of 3 ten passenger vans to assist in the transportation of AIMS children for sport activities, field trips and other instructional related activities. The vans are on a 60-month lease and impact capital outlay across all schools.

For the 2020-21 closing of the books, depreciation was recognized for the completed projects from the 2019-2020 12th Street renovation project.



6900	Depreciation Expense	\$ 291,969
Capital Outlay		\$ 291,969



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Other Outgo

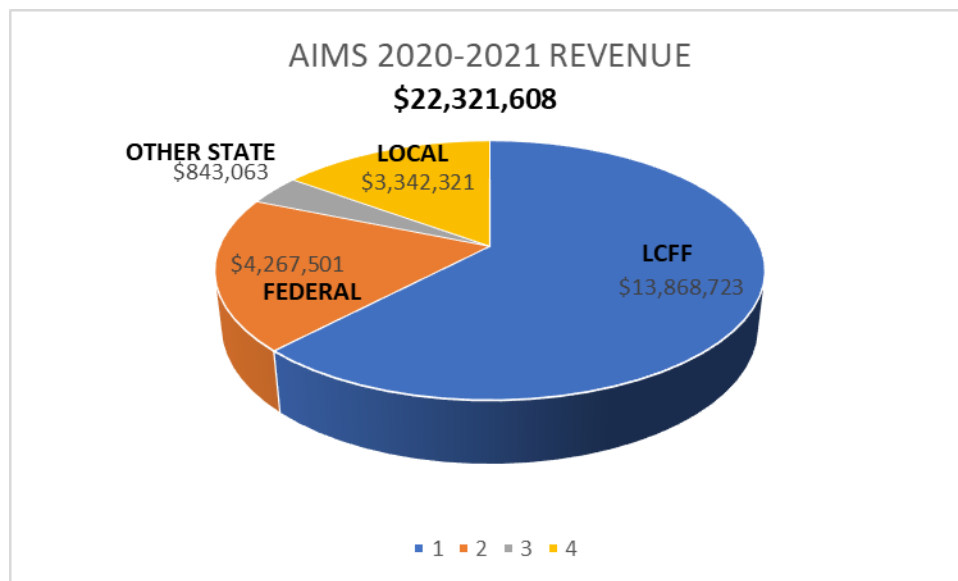
AIMS partners with Oakland Unified School District to provide the Special Education services for their students. AIMS does not receive direct revenue for the Special Education program, instead encroaches on the General Fund to pay OUSD to provide the needed services. In the 2020-2021 fiscal year the cost per student was \$1,500.



7141	Special Education Encroachment District	\$1915,485
7438	Debt Service - Interest	\$451,865
Other Outgo		\$2,367,350

Summary

For the 2020-2021 school year, American Indian Model Schools received \$22,321,608 in revenue. The composition of those funds are as follows:



- Federal Revenue reflects the increased CARES funding
- Local revenue reflects the approval of the SBA grant for 1.9M



**American Indian
Model Schools**
A School at Work!

AIPCS I & II
Downtown Oakland Campus

AIPHS
Lakeview Campus

171 12th Street
Oakland, CA 94607

746 Grand Avenue
Oakland, CA 94610

Phone: 510.893.8701
Fax: 510.893.0345
Website: aimschools.org

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REVENUES	ACTUALS
LCFF	\$13,868,723
Federal Revenue	\$4,267,501
Other State Revenue	\$843,063
Local Revenue	\$3,342,321

EXPENSE CLASSIFICATIONS	ACTUALS
1000 Certificated Salaries	\$ 5,673,240
2000 Classified Salaries	\$ 2,580,884
3000 Benefits	\$ 1,950,986
4000 Books and Supplies	\$ 1,762,523
5000 Services and Other	\$ 5,811,898
6000 Captial Outlay	\$ 299,829
7000 Other Outgoing	\$ 2,367,350
TOTAL EXPENSES	\$ 20,446,708

AIMS expensed \$20,446,708, during the 2020-2021 resulting in an excess revenue vs expense of in the amount of \$1,874,900.





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Unaudited Actuals Loan Covenant

Maintain a debt coverage ration (defined as net operating income divided by current portion of long-term debt plus interest expenses) of not less than 1.35 to 1 for the fiscal years ended June 30,2020 and June 30th 2021 and 1.5 to 1 thereafter.

2020-2021 Loan Covenant Calcs by UA	020	030	040	Total	Debt Coverage Ratio	Required FY20-21
Revenue	\$3,469,491.53	\$9,270,248.57	\$6,710,295.21	\$19,450,035.31		
Expense	-\$3,036,945.61	-\$8,345,014.34	-\$6,193,176.12	-\$17,575,136.07		
Interest Exp	\$139,221.00	\$310,883.00	\$1,760.88	\$451,864.88		
Depreciation	\$44,687.00	\$248,218.00	\$6,923.75	\$299,828.75		
Taxes	\$0.00	\$0.00	\$0.00	\$0.00		
NOI	\$616,453.92	\$1,484,335.23	\$525,803.72	\$2,626,592.87	4.0	1.35
Current Portion of LT Debt				\$210,504.00		
Interest Exp (PY used for calc)				\$451,864.88		
Total Debt Service				\$662,368.88	1.0	1





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CASH FLOW STATEMENT



American Indian Model Schools
Location: All

		2020					
	Cash Source / (Use)	July	August	September	October	November	December
Operating Activities	Revenue	\$238,516	\$565,451	\$2,347,385	\$1,588,683	\$1,026,773	\$1,282,549
	Expenses	(\$1,133,965)	(\$1,317,657)	(\$1,399,890)	(\$1,413,865)	(\$1,651,698)	(\$2,324,535)
	Total Net (Loss)/Income	(\$895,449)	(\$752,206)	\$947,495	\$174,818	(\$624,925)	(\$1,041,986)
	Receivables	\$3,631,700	\$4,379	\$0	\$78,845	\$20,697	\$28,026
	Intracompany Receivables	\$0	\$0	\$0	\$0	\$0	\$0
	Prepaid Expenses	(\$2,937)	\$0	\$18,710	\$0	(\$5,756)	(\$31,586)
	Current Other Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	Other Assets	\$0	\$0	\$0	\$0	\$0	\$0
	Accounts Payables	(\$77,464)	(\$50,041)	(\$76,771)	(\$82,614)	\$195,507	(\$151,905)
	Accrued Salaries and Taxes	(\$132,771)	\$213,983	\$5,221	(\$7,323)	(\$778)	\$3,655
	Short Term Loans	\$0	\$0	\$0	\$0	\$0	\$0
	Deferred Revenue	\$0	\$0	\$0	\$0	\$0	\$0
	Other Current Liabilities	\$0	\$0	\$0	\$0	\$0	\$0
	Net Cash provided/ (used) by Operating Activities	\$2,523,080	(\$583,885)	\$894,655	\$163,725	(\$415,256)	(\$1,193,796)
Investing Activities	Capital Expenditures	\$15,888	\$15,888	\$15,888	\$15,888	\$15,888	\$15,888
	Other Investing Activities	\$0	\$0	\$0	\$0	\$0	\$0
	Equity Transfers	\$0	\$0	\$0	\$0	\$0	\$0
	Net Cash provided/ (used) by Investing Activities	\$15,888	\$15,888	\$15,888	\$15,888	\$15,888	\$15,888
Financing Activities	Cash Flow Financing - Secured Debt	\$0	\$0	\$0	\$0	\$0	\$0
	Loan Payables	(\$16,086)	(\$16,086)	(\$16,086)	(\$16,086)	(\$16,086)	(\$17,322)
	Deferred Lease Expense	(\$1,618)	(\$1,618)	(\$1,618)	(\$1,618)	(\$1,618)	(\$1,618)
	Net Cash provided/ (used) by Financing Activities	(\$17,704)	(\$17,704)	(\$17,704)	(\$17,704)	(\$17,704)	(\$18,940)
	Cash at Beginning of Period	\$3,569,587	\$6,090,851	\$5,505,149	\$6,397,988	\$6,559,897	\$6,142,825
Net Increase/(Decrease) in Cash		\$2,521,264	(\$585,701)	\$892,838	\$161,909	(\$417,072)	(\$1,196,848)
Cash at end of Period		\$6,090,851	\$5,505,149	\$6,397,988	\$6,559,897	\$6,142,825	\$4,945,976



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American Indian Model Schools

Location: All

		2021					
	Cash Source / (Use)	January	February	March	April	May	June
Operating Activities	Revenue	\$2,666,541	\$1,225,680	\$1,141,051	\$1,665,263	\$1,519,652	\$7,054,065
	Expenses	(\$1,288,687)	(\$1,544,919)	(\$2,107,279)	(\$1,620,983)	(\$1,588,432)	(\$3,054,798)
	Total Net (Loss)/Income	\$1,377,854	(\$319,240)	(\$966,228)	\$44,280	(\$68,780)	\$3,999,267
	Receivables	\$6,862	\$28,772	\$5,000	\$145,966	(\$4,785)	(\$4,709,067)
	Intracompany Receivables	\$0	\$0	\$0	\$0	\$0	\$0
	Prepaid Expenses	\$0	\$13,208	(\$12,834)	(\$4,557)	\$0	(\$48,050)
	Current Other Expenses	\$0	\$0	\$4,500	\$0	\$2,763	\$0
	Other Assets	\$0	\$0	\$0	\$0	\$0	\$0
	Accounts Payables	(\$21,598)	(\$42,897)	\$56,373	\$5,648	\$38,077	\$91,428
	Accrued Salaries and Taxes	\$1,399	\$13,246	\$54,582	(\$29,700)	(\$9,667)	\$147,306
	Short Term Loans	\$0	\$0	\$0	\$0	\$0	\$0
	Deferred Revenue	\$0	\$0	\$0	\$0	\$0	\$701,987
	Other Current Liabilities	\$0	\$0	\$0	\$0	\$0	\$0
	Net Cash provided/ (used) by Operating Activities	\$1,364,516	(\$306,910)	(\$858,606)	\$161,637	(\$42,393)	\$182,871
Investing Activities	Capital Expenditures	\$0	\$31,776	\$15,888	\$15,888	\$15,888	\$125,062
	Other Investing Activities	\$0	\$0	\$0	\$0	\$0	\$0
	Equity Transfers	\$0	\$0	\$0	\$0	\$0	\$0
	Net Cash provided/ (used) by Investing Activities	\$0	\$31,776	\$15,888	\$15,888	\$15,888	\$125,062
Financing Activities	Cash Flow Financing - Secured Debt	\$0	\$0	\$0	\$0	\$0	\$0
	Loan Payables	(\$16,704)	(\$16,704)	(\$16,704)	(\$16,704)	(\$16,704)	(\$1,939,104)
	Deferred Lease Expense	(\$1,618)	(\$1,618)	(\$1,618)	(\$1,618)	(\$1,618)	(\$1,618)
	Net Cash provided/ (used) by Financing Activities	(\$18,322)	(\$18,322)	(\$18,322)	(\$18,322)	(\$18,322)	(\$1,940,722)
	Cash at Beginning of Period	\$4,945,976	\$6,292,171	\$5,998,714	\$5,137,674	\$5,296,877	\$5,252,051
Net Increase/(Decrease) in Cash		\$1,346,194	(\$293,456)	(\$861,040)	\$159,203	(\$44,827)	(\$1,632,788)
Cash at end of Period		\$6,292,171	\$5,998,714	\$5,137,674	\$5,296,877	\$5,252,051	\$3,619,262

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**
July 1, 2020 to June 30, 2021

CHARTER SCHOOL CERTIFICATION

Charter School Name: American Indian Public Charter II
CDS #: Alt_Form_AIPCS_II_Final
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0882

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Shirene Moreira</u> Name	<u>Minh Co</u> Name	<u>Susan Iefkowitz</u> Name
<u>Director, District Advisory Services</u> Title	<u>Accounting Manager</u> Title	<u>Regional Director, CSMC</u> Title
<u>510-670-4192</u> Telephone	<u>510-879-0132</u> Telephone	<u>530-520-5556</u> Telephone
<u>smoreira@acoe.org</u> Email address	<u>minh.co@ousd.org</u> Email address	<u>slefkowitz@csmci.com</u> Email address

To the entity that approved the charter school:

(X) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____ Date: _____

 Charter School Official
 (Original signature required)

Printed
 Name: Maya Woods-Cadiz Title: Superintendent

To the County Superintendent of Schools:

(X) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: _____

 Authorized Representative of
 Charter Approving Entity
 (Original signature required)

Printed
 Name: Minh Co Title: Accounting Manager

To the Superintendent of Public Instruction:

(X) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: _____

CHARTER SCHOOL UNAUDITED ACTUALS

FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2020 to June 30, 2021

Charter School Name: American Indian Public Charter II

CDS #: Alt Form AIPCS II Final

Charter Approving Entity: Oakland Unified School District

County: Alameda

Charter #: 0882

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	3,138,780.00		3,138,780.00
Education Protection Account State Aid - Current Year	8012	1,516,911.00		1,516,911.00
State Aid - Prior Years	8019	(40,067.00)		(40,067.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	1,921,074.00		1,921,074.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		6,536,698.00	0.00	6,536,698.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		274,335.17	274,335.17
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		2,707.20	2,707.20
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	941,976.00	854,427.95	1,796,403.95
Total, Federal Revenues		941,976.00	1,131,470.32	2,073,446.32
3. Other State Revenues				
Special Education - State	StateRevSE		0.00	0.00
All Other State Revenues	StateRevAO	128,014.00	285,546.83	413,560.83
Total, Other State Revenues		128,014.00	285,546.83	413,560.83
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	54,961.00	191,582.42	246,543.42
Total, Local Revenues		54,961.00	191,582.42	246,543.42
5. TOTAL REVENUES		7,661,649.00	1,608,599.57	9,270,248.57
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	2,083,312.00	282,463.02	2,365,775.02
Certificated Pupil Support Salaries	1200	75,165.00	2,518.26	77,683.26
Certificated Supervisors' and Administrators' Salaries	1300	392,005.00	31,109.00	423,114.00
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		2,550,482.00	316,090.28	2,866,572.28
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	132,644.00	122,266.00	254,910.00
Noncertificated Support Salaries	2200	10,345.00		10,345.00
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical, Technical and Office Salaries	2400	268,836.00	10,353.00	279,189.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		411,825.00	132,619.00	544,444.00
3. Employee Benefits				
STRS	3101-3102	0.00	0.00	0.00
PERS	3201-3202	128,591.77	18,979.95	147,571.72
OASDI / Medicare / Alternative	3301-3302	221,821.71	31,665.53	253,487.24
Health and Welfare Benefits	3401-3402	199,812.78	24,742.71	224,555.49
Unemployment Insurance	3501-3502	20,850.34	4,131.65	24,981.99
Workers' Compensation Insurance	3601-3602	14,729.01	683.99	15,413.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	18,746.48	0.00	18,746.48
Total, Employee Benefits		604,552.09	80,203.83	684,755.92
4. Books and Supplies				
California Department of Education Charter School Financial Report Approved Textbooks and Core Curricula Materials	4100	11,110.77	6,662.57	17,773.34

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2020 to June 30, 2021

Charter School Name: American Indian Public Charter II

CDS #: Alt Form AIPCS II Final

Books and Other Reference Materials	4200	13,943.30	30,419.19	44,362.49
Materials and Supplies	4300	119,532.52	79,914.16	199,446.68
Noncapitalized Equipment	4400	51,269.77	226,128.24	277,398.01
Food	4700		4,648.00	4,648.00
Total, Books and Supplies		195,856.36	347,772.16	543,628.52
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	1,068.11	20,781.26	21,849.37
Dues and Memberships	5300	4,270.00	0.00	4,270.00
Insurance	5400	64,407.85	0.00	64,407.85
Operations and Housekeeping Services	5500	128,023.72	65,371.79	193,395.51
Rentals, Leases, Repairs, and Noncap. Improvements	5600	123,289.97	68,257.75	191,547.72
Transfers of Direct Costs	5700-5799	(329,500.00)	329,500.00	0.00
Professional/Consulting Services and Operating Expend.	5800	1,514,732.10	193,517.41	1,708,249.51
Communications	5900	11,499.33	8.33	11,507.66
Total, Services and Other Operating Expenditures		1,517,791.08	677,436.54	2,195,227.62
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	248,218.00		248,218.00
Total, Capital Outlay		248,218.00	0.00	248,218.00
7. Other Outgo				
Tuition to Other Schools	7110-7143		951,285.00	951,285.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399	(12,867.00)	12,867.00	0.00
Debt Service:				
Interest	7438	167,463.00	143,420.00	310,883.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		167,463.00	143,420.00	310,883.00
Total, Other Outgo		154,596.00	1,107,572.00	1,262,168.00
8. TOTAL EXPENDITURES		5,683,320.53	2,661,693.81	8,345,014.34
Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,978,328.47	(1,053,094.24)	925,234.23
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(1,111,227.00)	1,111,227.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(1,111,227.00)	1,111,227.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		867,101.47	58,132.76	925,234.23
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	2,088,690.02	52,503.15	2,141,193.17
b. Adjustments/Restatements	9793, 9795	(34,101.02)	(52,503.15)	(86,604.17)
c. Adjusted Beginning Fund Balance /Net Position		2,054,589.00	0.00	2,054,589.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		2,921,690.47	58,132.76	2,979,823.23
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00

CHARTER SCHOOL UNAUDITED ACTUALS

FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2020 to June 30, 2021

Charter School Name: American Indian Public Charter II

CDS #: Alt Form AIPCS II Final

c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	0.00		0.00
b. Restricted Net Position	9797		58,132.76	58,132.76
c. Unrestricted Net Position	9790A	2,921,690.47	0.00	2,921,690.47
Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	3,461,645.47	(141,389.24)	3,320,256.23
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200			0.00
4. Due from Grantor Governments	9290	1,583,318.00	566,929.00	2,150,247.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	8,981.00		8,981.00
7. Other Current Assets	9340	27,250.00		27,250.00
8. Capital Assets (accrual basis only)	9400-9489	8,170,972.00		8,170,972.00
9. TOTAL ASSETS		13,252,166.47	425,539.76	13,677,706.23
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	1,200.00		1,200.00
2. Due to Grantor Governments	9590	116,801.00		116,801.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650		367,407.00	367,407.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	10,212,475.00		10,212,475.00
6. TOTAL LIABILITIES		10,330,476.00	367,407.00	10,697,883.00
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2)				
(must agree with Line F2)		2,921,690.47	58,132.76	2,979,823.23

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. Federal Facility		143,420.00	143,420.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2020 to June 30, 2021

Charter School Name: American Indian Public Charter II

CDS #: Alt Form AIPCS II Final

b.				0.00
c.				0.00
d.				0.00
e.				0.00
f.				0.00
g.				0.00
h.				0.00
i.				0.00
j.				0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE				0.00 143,420.00 143,420.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2019-20 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2022-23.

a. Total Expenditures (B8)	8,345,014.34
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	2,073,446.32
c. Subtotal of State & Local Expenditures [a minus b]	6,271,568.02
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	415,681.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 5,855,887.02

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**
July 1, 2020 to June 30, 2021

CHARTER SCHOOL CERTIFICATION

Charter School Name: AIMS College Prep Middle School
CDS #: Alt_Form_AIPCS_Final
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0106

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Shirene Moreira</u> Name	<u>Minh Co</u> Name	<u>Susan Lefkowitz</u> Name
<u>Director, District Advisory Services</u> Title	<u>Accounting Manager</u> Title	<u>Regional Business Director, CSMC</u> Title
<u>510-670-4192</u> Telephone	<u>510-879-0132</u> Telephone	<u>530-520-5556</u> Telephone
<u>smoreira@acoe.org</u> Email address	<u>minh.co@ousd.org</u> Email address	<u>slefkowitz@csmci.com</u> Email address

To the entity that approved the charter school:

(X) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Printed
Name: Maya Woods-Cadiz Title: Superintendent

To the County Superintendent of Schools:

(X) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

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

Printed
Name: Minh Co Title: Account Manger

To the Superintendent of Public Instruction:

(X) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: _____

CHARTER SCHOOL UNAUDITED ACTUALS

FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2020 to June 30, 2021

Charter School Name: AIMS College Prep Middle School

CDS #: Alt Form AIPCS Final

Charter Approving Entity: Oakland Unified School District

County: Alameda

Charter #: 0106

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,063,001.00		1,063,001.00
Education Protection Account State Aid - Current Year	8012	561,284.00		561,284.00
State Aid - Prior Years	8019	(14,667.00)		(14,667.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	693,711.00		693,711.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		2,303,329.00	0.00	2,303,329.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		71,939.69	71,939.69
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		21,362.40	21,362.40
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	346,032.00	319,366.90	665,398.90
Total, Federal Revenues		346,032.00	412,668.99	758,700.99
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	45,159.00	215,966.74	261,125.74
Total, Other State Revenues		45,159.00	215,966.74	261,125.74
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	23,288.00	123,047.80	146,335.80
Total, Local Revenues		23,288.00	123,047.80	146,335.80
5. TOTAL REVENUES		2,717,808.00	751,683.53	3,469,491.53
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	515,441.30	163,335.56	678,776.86
Certificated Pupil Support Salaries	1200	26,675.96	906.61	27,582.57
Certificated Supervisors' and Administrators' Salaries	1300	129,759.69	8,295.69	138,055.38
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		671,876.95	172,537.86	844,414.81
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	84,201.09	2,121.02	86,322.11
Noncertificated Support Salaries	2200	3,826.32	0.00	3,826.32
Noncertificated Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00
Clerical, Technical and Office Salaries	2400	120,698.75	5,243.98	125,942.73
Other Noncertificated Salaries	2900	7,763.63	0.00	7,763.63
Total, Noncertificated Salaries		216,489.79	7,365.00	223,854.79
3. Employee Benefits				
STRS	3101-3102			0.00
PERS	3201-3202	85,007.58	0.00	85,007.58
OASDI / Medicare / Alternative	3301-3302	68,809.39	11,454.02	80,263.41
Health and Welfare Benefits	3401-3402	67,116.00	10,556.02	77,672.02
Unemployment Insurance	3501-3502	10,792.99	677.69	11,470.68
Workers' Compensation Insurance	3601-3602	4,291.88	152.26	4,444.14
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	(16,665.80)	0.00	(16,665.80)
Total, Employee Benefits		219,352.04	22,839.99	242,192.03
4. Books and Supplies				
California Department of Education Charter School Financial Report Approved Textbooks and Core Curricula Materials	4100	2,050.00	9,083.37	11,133.37

CHARTER SCHOOL UNAUDITED ACTUALS

FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2020 to June 30, 2021

Charter School Name: AIMS College Prep Middle School

CDS #: Alt Form AIPCS Final

Books and Other Reference Materials	4200	246.00	450.00	696.00
Materials and Supplies	4300	38,160.36	24,924.02	63,084.38
Noncapitalized Equipment	4400	29,370.84	77,118.55	106,489.39
Food	4700	0.00	22,228.24	22,228.24
Total, Books and Supplies		69,827.20	133,804.18	203,631.38
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	1,354.90	7,916.44	9,271.34
Dues and Memberships	5300	1,535.50	0.00	1,535.50
Insurance	5400	23,037.52	0.00	23,037.52
Operations and Housekeeping Services	5500	50,110.63	14,904.65	65,015.28
Rentals, Leases, Repairs, and Noncap. Improvements	5600	33,149.18	11,392.54	44,541.72
Transfers of Direct Costs	5700-5799	(120,000.00)	120,000.00	0.00
Professional/Consulting Services and Operating Expend.	5800	677,330.55	172,309.91	849,640.46
Communications	5900	2,102.78	0.00	2,102.78
Total, Services and Other Operating Expenditures		668,621.06	326,523.54	995,144.60
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	44,687.00		44,687.00
Total, Capital Outlay		44,687.00	0.00	44,687.00
7. Other Outgo				
Tuition to Other Schools	7110-7143		343,800.00	343,800.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438	29,721.00	109,500.00	139,221.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		29,721.00	109,500.00	139,221.00
Total, Other Outgo		29,721.00	453,300.00	483,021.00
8. TOTAL EXPENDITURES		1,920,575.04	1,116,370.57	3,036,945.61
Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		797,232.96	(364,687.04)	432,545.92
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(408,989.04)	408,989.04	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(408,989.04)	408,989.04	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		388,243.92	44,302.00	432,545.92
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,186,154.07	13,014.00	1,199,168.07
b. Adjustments/Restatements	9793, 9795	(6,725.07)	(13,014.00)	(19,739.07)
c. Adjusted Beginning Fund Balance /Net Position		1,179,429.00	0.00	1,179,429.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,567,672.92	44,302.00	1,611,974.92
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00

CHARTER SCHOOL UNAUDITED ACTUALS

FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2020 to June 30, 2021

Charter School Name: AIMS College Prep Middle School

CDS #: Alt Form AIPCS Final

c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	0.00		0.00
b. Restricted Net Position	9797		44,302.00	44,302.00
c. Unrestricted Net Position	9790A	1,567,672.92	0.00	1,567,672.92
Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	299,004.92		299,004.92
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200			0.00
4. Due from Grantor Governments	9290	683,494.00	177,080.00	860,574.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	5,805.00		5,805.00
7. Other Current Assets	9340	466,272.00		466,272.00
8. Capital Assets (accrual basis only)	9400-9489	162,768.00		162,768.00
9. TOTAL ASSETS		1,617,343.92	177,080.00	1,794,423.92
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	800.00		800.00
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650		132,778.00	132,778.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	48,871.00		48,871.00
6. TOTAL LIABILITIES		49,671.00	132,778.00	182,449.00
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2)				
(must agree with Line F2)		1,567,672.92	44,302.00	1,611,974.92

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. Federal Facility		109,500.00	109,500.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2020 to June 30, 2021

Charter School Name: AIMS College Prep Middle School

CDS #: Alt Form AIPCS Final

b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE		0.00	109,500.00
			109,500.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2019-20 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2022-23.

a. Total Expenditures (B8)	3,036,945.61
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	758,700.99
c. Subtotal of State & Local Expenditures [a minus b]	2,278,244.62
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	74,408.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 2,203,836.62

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**
July 1, 2020 to June 30, 2021

CHARTER SCHOOL CERTIFICATION

Charter School Name: American Indian Public High
CDS #: Alt_Form_AIPHS_Final (2)
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0765

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Shirene Moreira</u> Name	<u>Minh Coe</u> Name	<u>Susan Lefkowitz</u> Name
<u>Director, District Advisory Services</u> Title	<u>Accounting Manager</u> Title	<u>Remional Business Director, CSMC</u> Title
<u>510-670-4192</u> Telephone	<u>510-879-0132</u> Telephone	<u>530-520-5556</u> Telephone
<u>esmoreira@acoe.org</u> Email address	<u>minh.co@outd.org</u> Email address	<u>slefkowitz@csmtci.com</u> Email address

To the entity that approved the charter school:

(X) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Printed
Name: Maya Woods-Cadiz Title: Superintendent

To the County Superintendent of Schools:

(X) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

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

Printed
Name: Minh Co Title: Accounting Manager

To the Superintendent of Public Instruction:

(X) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: _____

CHARTER SCHOOL UNAUDITED ACTUALS

FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2020 to June 30, 2021

Charter School Name: American Indian Public High

CDS #: Alt Form AIPHS Final

Charter Approving Entity: Oakland Unified School District

County: Alameda

Charter #: 0765

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	\$2,408,857		2,408,857.00
Education Protection Account State Aid - Current Year	8012	\$1,386,960		1,386,960.00
State Aid - Prior Years	8019	(\$21,779)		(21,779.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	\$1,254,658		1,254,658.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		5,028,696.00	0.00	5,028,696.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		131,534.00	131,534.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		93,391.00	93,391.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299	634,392.00	576,037.40	1,210,429.40
Total, Federal Revenues		634,392.00	800,962.40	1,435,354.40
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	88,715.08	79,661.89	168,376.97
Total, Other State Revenues		88,715.08	79,661.89	168,376.97
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	10,878.14	66,990.75	77,868.89
Total, Local Revenues		10,878.14	66,990.75	77,868.89
5. TOTAL REVENUES		5,762,681.22	947,615.04	6,710,296.26
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,272,496.79	39,605.33	1,312,102.12
Certificated Pupil Support Salaries	1200	122,554.44	86,920.05	209,474.49
Certificated Supervisors' and Administrators' Salaries	1300	183,970.86	9,498.47	193,469.33
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		1,579,022.09	136,023.85	1,715,045.94
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	175,439.39	70,029.60	245,468.99
Noncertificated Support Salaries	2200	371,517.22	14,320.90	385,838.12
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical, Technical and Office Salaries	2400			0.00
Other Noncertificated Salaries	2900	37,800.13		37,800.13
Total, Noncertificated Salaries		584,756.74	84,350.50	669,107.24
3. Employee Benefits				
STRS	3101-3102			0.00
PERS	3201-3202	124,144.47	11,383.71	135,528.18
OASDI / Medicare / Alternative	3301-3302	163,619.56	16,703.33	180,322.89
Health and Welfare Benefits	3401-3402	165,708.04	11,740.90	177,448.94
Unemployment Insurance	3501-3502	19,517.92	907.43	20,425.35
Workers' Compensation Insurance	3601-3602	9,265.66	365.48	9,631.14
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	8,197.30	0.00	8,197.30
Total, Employee Benefits		490,452.95	41,100.85	531,553.80
4. Books and Supplies				
California Department of Education Charter School Financial Report Approved Textbooks and Core Curricula Materials	4100	117,959.71	10,699.43	128,659.14

CHARTER SCHOOL UNAUDITED ACTUALS

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Books and Other Reference Materials	4200	22,714.97	0.00	22,714.97
Materials and Supplies	4300	289,025.60	57,602.65	346,628.25
Noncapitalized Equipment	4400	120,504.81	132,321.24	252,826.05
Food	4700		129,137.99	129,137.99
Total, Books and Supplies		550,205.09	329,761.31	879,966.40
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	3,581.94	22,874.87	26,456.81
Dues and Memberships	5300	4,346.50	0.00	4,346.50
Insurance	5400	40,992.13	0.00	40,992.13
Operations and Housekeeping Services	5500	68,507.67	75,668.00	144,175.67
Rentals, Leases, Repairs, and Noncap. Improvements	5600	53,367.23	172,069.65	225,436.88
Transfers of Direct Costs	5700-5799	(220,500.00)	220,500.00	0.00
Professional/Consulting Services and Operating Expend.	5800	1,231,166.48	91,403.64	1,322,570.12
Communications	5900	4,440.00	0.00	4,440.00
Total, Services and Other Operating Expenditures		1,185,901.95	582,516.16	1,768,418.11
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	6,923.75		6,923.75
Total, Capital Outlay		6,923.75	0.00	6,923.75
7. Other Outgo				
Tuition to Other Schools	7110-7143		620,400.00	620,400.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399	(2,898.60)	2,898.60	0.00
Debt Service:				
Interest	7438	1,760.88		1,760.88
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		1,760.88	0.00	1,760.88
Total, Other Outgo		(1,137.72)	623,298.60	622,160.88
8. TOTAL EXPENDITURES		4,396,124.85	1,797,051.27	6,193,176.12
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,366,556.37	(849,436.23)	517,120.14
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(947,682.23)	947,682.23	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(947,682.23)	947,682.23	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		418,874.14	98,246.00	517,120.14
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,176,309.21	14,440.05	1,190,749.26
b. Adjustments/Restatements	9793, 9795	14,439.79	(14,440.05)	(0.26)
c. Adjusted Beginning Fund Balance /Net Position		1,190,749.00	0.00	1,190,749.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,609,623.14	98,246.00	1,707,869.14
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00

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c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	0.00	0.00	0.00
b. Restricted Net Position	9797		98,246.00	98,246.00
c. Unrestricted Net Position	9790A	1,609,623.14	0.00	1,609,623.14
Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120			0.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	195,215.14		195,215.14
4. Due from Grantor Governments	9290	1,419,067.00	346,087.00	1,765,154.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	61,181.00		61,181.00
7. Other Current Assets	9340	7,042.00		7,042.00
8. Capital Assets (accrual basis only)	9400-9489	13,847.00		13,847.00
9. TOTAL ASSETS		1,696,352.14	346,087.00	2,042,439.14
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	1,600.00		1,600.00
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650		247,841.00	247,841.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	85,129.00		85,129.00
6. TOTAL LIABILITIES		86,729.00	247,841.00	334,570.00
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2)				
(must agree with Line F2)		1,609,623.14	98,246.00	1,707,869.14

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None			0.00

CHARTER SCHOOL UNAUDITED ACTUALS
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b.				0.00
c.				0.00
d.				0.00
e.				0.00
f.				0.00
g.				0.00
h.				0.00
i.				0.00
j.				0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE				0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2019-20 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2022-23.

a. Total Expenditures (B8)	6,193,176.12
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	1,435,354.40
c. Subtotal of State & Local Expenditures [a minus b]	4,757,821.72
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	8,684.63
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 4,749,137.09

Coversheet

Sacramento County Office of Education (SCOE) Teacher Induction Program Memorandum of Understanding (MOU)

Section: III. Action Items
Item: C. Sacramento County Office of Education (SCOE) Teacher Induction
Program Memorandum of Understanding (MOU)
Purpose: Vote
Submitted by:
Related Material: III.C_SCOE Teacher Induction Program MOU.pdf



AIMS Board of Directors Meeting Item Cover Letter

Item:

Presented By:

Staff Recommendation:

Committee Approval:

Total Associated Cost:

Included in Budget?

Funding Source:

Over/Under Budget?

Amount Over/Under Budget?

Included in LCAP?

Which LCAP?

SCOE Teacher Induction

Date: June 2, 2021

To: District Superintendents, Associate Superintendents, Chief Business Officers, District Coordinators and Partner Programs

RE: Sacramento Consortium Teacher Induction Program MOU

Dear SCOE Partner:

The Sacramento County Office of Education, as the Local Education Agency (LEA) for the SCOE School of Education, is committed to providing quality induction services.

As districts continue to navigate the current teacher shortage and a substantial percentage of teachers become eligible for retirement, it will be important to plan ahead for new hires in the years to come. In anticipation, we want to provide you with some information to assist you in planning your preliminary budgets and Local Control Accountability Plan (LCAP) with regards to California Teacher Induction for your newly hired teachers.

Teacher Induction

SCOE's Teacher Induction Program (SCOE TI) assists schools and districts in providing Teacher Induction that meets both program and credentialing standards for the state of California. SCOE TI provides credentialed teachers with an individually designed, standards-based professional development plan, mentoring and coaching, credentialing services, and technical assistance aligned to the California Standards for the Teaching Profession (CSTP).

The two-year program provides a bridge linking the theory, knowledge and skills acquired in the Preliminary Credential Program to the realities of daily classroom teaching. New teachers design an Individualized Learning Plan (ILP) and work closely with a mentor and site administrator who offers "just-in-time" coaching and longer-term analysis of teaching practice to help new teachers develop enduring professional skills. Our program is designed to meld your district/school's goals, the teacher's context for teaching and their areas for growth, into a focused approach to professional development.

Teacher Induction's Connection to District LCAP Goals/Actions and District/Site Strategic Plan

The Individualized Learning Plan teachers develop in conjunction with their mentor and site leader is an excellent opportunity to support District LCAP goals and support the strategic plan including the mission, objectives and strategies of the district and school site. A primary goal of induction is to support each teacher in developing professional learning goals that are job-embedded and practical. Site administrators can play a crucial role with new teachers by supporting teachers in understanding how induction might align with the goals of the site and district.

LCAP State Priority 1

As you work with local community groups and teacher stakeholders to develop your LCAP goals, the details below may be helpful in planning ahead for services, support and supervision for new teachers in order for them to remain highly qualified and fully credentialed.

Teacher induction goals and intern support align with several areas of the LCAP and most closely connect with *Priority 1: Conditions of Learning* - "Basic degree to which teachers are appropriately assigned pursuant to Education Code section 44258.9, and fully credentialed in the subject areas and for the pupils they are teaching."

Highlights of the MOU include:

- General Responsibilities for SCOE and for each partner program/district
- Fiscal Responsibilities for each party
- Ownership of materials
- Compliance with Commission on Teacher Credentialing (CTC) requirements
- Indemnification of each party

2020-2021 Fee Structure:

The fee structure created in collaboration with the Sacramento Teacher Induction Program's Advisory Council, shall be consistent for all teacher candidates in order to keep costs stable for our partner districts.

1. Teacher Candidate cost-for-service per year for a two-year Induction Program - \$1,800
2. Teacher Candidate cost-for-service for each participant who has met the Early Completion Option (ECO) criteria - \$1,800 + \$500 (one-time fee) = \$2,300

Timeline for Completion of MOU Process and Billing Cycle:

July 1, 2021	Signed MOU between partner program and SCOE due
August 15, 2021	Estimate of candidate numbers from partner program due to SCOE
September 15, 2021	Purchase Orders completed and sent to SCOE
November 1, 2021	Invoices processed and sent to participating programs for payment
Oct 2 – Dec 15, 2021	Late hire billing processed as needed

We look forward to continuing our collaborative work in supporting teachers and students. While we are sending this electronically, we would appreciate any opportunities to meet with each of you in person at your districts or sites. Please do not hesitate to call us (916-228-2236 or 2536) if we can support you with any portion of the process.

We look forward to working with each of you in 2021-2022.

Christopher Roe, Ed.D.

Tammy Patten

Chris Roe, Ed.D. and Tammy Patten
Directors, SCOE School of Education
Teacher Induction
croe@scoe.net
tpatten@scoe.net

**District Memorandum of Understanding
Sacramento Consortium Teacher Induction Program,
Sacramento County Office of Education
and AMERICAN INDIAN MODEL SCHOOLS**

The Sacramento County Office of Education (SCOE) is the Local Education Agency for SCOE's Sacramento Consortium Teacher Induction Program. SCOE partners with Charter, Private and District programs (Program Partners) to administer a Commission on Teacher Credentialing (CTC) approved, job-embedded, two-year Teacher Induction Program (Induction Program) for General Education Multiple and Single Subject and Education Specialist Clear Credential Candidates. This partnership is hereinafter referred to as the Consortium.

The Sacramento Consortium Teacher Induction Advisory Council (Advisory Council) is composed of representatives from SCOE, Program Partners, and Institutions of Higher Education. It provides feedback to the Induction Program and helps enhance PK-20 education collaboration.

The purpose of the MOU is to establish a formal working relationship between the parties to this agreement and to set forth the operative conditions, which will govern this partnership. SCOE and the participating LEAs will form a partnership in providing and coordinating services as part of the Consortium.

I. Parties

This Memorandum of Understanding (MOU) is entered between the Sacramento County Office of Education (SCOE) and the **AMERICAN INDIAN MODEL SCHOOLS** (District) to implement the Induction Program.

II. Term

The effective dates of this MOU are July 1, 2021 through June 30, 2022. Either party may terminate this agreement upon written notice submitted to the Advisory Council no later than 180 days prior to the start of the next school year.

III. Responsibilities - General

A. SCOE shall:

1. Be responsible for ensuring that the Induction Program fulfills the applicable standards of program quality and effectiveness adopted by the CTC and the California Department of Education (CDE) through the development of the Sacramento Consortium Teacher Induction Program.
2. Supply to the CTC and CDE reports and other information as requested on all matters related to program requirements and activities.
3. Employ staff to perform services as described in the Sacramento Consortium Teacher Induction Program Standards and budget guidelines.

4. Provide a workspace for SCOE's Induction Program staff including computer, fax access and telephone, and meeting space for program activities.
5. Develop an annual program budget.
6. Establish a payment schedule and reporting requirements for the fee for service for each eligible credential candidate.
7. Develop and establish contracts with outside vendors for professional services as needed and/or required.
8. Facilitate a process for equitable distribution of services to Induction Program credential candidates and Mentors for all Consortium partners.
9. Advise participants of an Early Completion Option for "experienced and exceptional" candidates.
10. Convene the Advisory Council and develop other administrative processes as provided for in the *Sacramento Consortium Teacher Induction Program Plan*.
11. Participate in program evaluation.

B. District agrees to the following:

1. The District superintendent (or designee) will serve as the District Advisor. He/she shall provide feedback and support to SCOE's Induction Program Directors and may serve on the Advisory Council. District will identify the District Advisor on Attachment 1 (attached hereto and incorporated herein) and return the attachment with its signed MOU.
2. Appoint an Induction Program Coordinator according to established guidelines to oversee all Induction Program activities within the District and assume the responsibilities established by the Consortium.
3. Assess credential candidates to ensure that they meet enrollment criteria. Enroll and serve eligible credential candidates according to induction requirements and criteria established by the Consortium.
4. Identify all teachers who are in their first year of teaching or first year of teaching in the District and other candidates who are eligible for Program services as described by CTC guidelines by September 30, 2021.
5. Confirm all participants by October 31, 2021 for purposes of invoicing.
6. Identify all school sites with eligible credential candidates and provide appropriate and sufficient information to all site administrators.
7. Communicate to all site administrators the Program requirements, including release time to participate in required observations (2-3 days) and employer input into the Candidates' development of an *Individual Learning Plan (ILP)* within the first 60 days of enrollment in the program. The ILP will be solely used for professional growth and development of the participating teacher, not for evaluation or employment purposes.
8. Select experienced teachers as Induction Program Mentors according to established criteria as outlined in CTC's 2016 Teacher Induction Program Standards. Ensure Mentors' attendance at all required induction events including attendance at required Mentor training.
9. Assign a qualified Mentor to each eligible Candidate within 30 days of enrollment in the Program who meets the Commission's identified criteria of a valid corresponding Clear or Life Credential, three (3) years successful teaching experience, and English learner

authorization. Pair Candidates with Mentors who most closely match their teaching assignment, including grade level, subject matter, and credential.

10. Ensure Mentors will meet in one-to-one consultations with the participating teacher(s) as described in the program.
11. District must assure that each participating teacher receives an average of not less than one hour per week of individualized support/mentoring.
12. Arrange for substitute teachers if necessary to allow for Mentors' observations of their credential candidates.
13. Provide on-going information about Induction Program activities to the District's governing board.
14. Participate in required program evaluation.
15. Agree to all completion requirements as stated in the approved induction program document.

IV. Responsibilities – Fiscal

- A. SCOE, in its capacity as the Induction Program's LEA, agrees to the following:
 1. Overall fiscal responsibility for the administration of the Induction Program.
 2. Develop and maintain a balanced budget that allocates amounts sufficient to meet the costs of implementing program responsibilities as described in the Sacramento Consortium Teacher Induction Program Plan.
 3. Expend income according to regularly established policies and procedures.
- B. The District agrees to the following:
 1. Pay \$1,800 per Teacher Candidate cost-for-service fee per year of a two-year Induction Program. District agrees to pay the full fee unless written notice is provided to SCOE per number 4, below.
 2. In addition to the induction program fee of \$1,800, there will be an additional one-time fee of \$500 for Education Specialist Level I candidates who are required to demonstrate competency in Level II content standards via the SCOE Teacher Induction Level II Portfolio process. The \$500 fee will support the review of the candidate's portfolio and recommendation for the clear Education Specialist credential.
 3. Pay \$2,300 cost-for-service fee for each Teacher Candidate who has met the criteria for, and has been accepted as a candidate for the Early Completion Option (ECO), in lieu of the two-year program. ECO candidates may have different ECO completion terms. District agrees to pay the full fee unless written notice is provided to SCOE per number 4 below.
 4. Provide written notice to SCOE of any Teacher Candidate who discontinues program participation. Written notice may be provided via email to kyeagley@scoe.net. Refund total is determined **by date SCOE receives written notice, not teacher drop date.**

SCOE will provide a refund to the District according to the following schedule:

Date SCOE Receives Written Notice	Amount of Refund
Jul. 1- Oct. 31	100% of Teacher Candidate fee
Nov.1- Dec. 31	50% of Teacher Candidate fee
Jan 1- Jan. 31	25% of Teacher Candidate fee
Feb. 1-Jun. 30	No refund

5. Designate a Fiscal Contact to maintain fiscal records related to the District's Induction Program and provide them to the Induction Program upon request.

V. Ownership of Materials

Any and all products developed by the Induction Program are the exclusive property of the Sacramento County Office of Education (SCOE). School districts, their employees, staff, and subcontractors shall not have the right to disseminate, market, or otherwise use the products without the express written permission of SCOE and the Consortium. SCOE and the Induction Program shall have the authority to adapt and adopt materials developed by Induction Program for dissemination purposes.

VI. Compliance with CTC Requirements

Pursuant to Education Code Section 44227 both parties agree to adhere to the General Preconditions (requirements 1-6) established by the CTC, which are attached to this MOU as Attachment 2 and incorporated into the MOU.

VII. General Terms.

A. Entire Contract:

This contract contains the Parties' entire written agreement. Any representations or promises not specifically detailed in this document will not be valid or binding on the Parties to this contract. Any modification to the terms of this contract must be made in writing and signed by all Parties to this contract.

B. Indemnification:

1. District agrees to defend, indemnify, and hold harmless SCOE (including its directors, agents, officers and employees) from any claim, action, or proceeding arising from any actual or alleged acts or omissions of District (its director, agents, officers, or employees) in performing its duties and obligations described in this agreement or imposed by law.

SCOE agrees to defend, indemnify, and hold harmless District (including its directors, agents, officers and employees) from any claim, action, or proceeding arising from any actual or alleged

acts or omissions of SCOE (its director, agents, officers, or employees) in performing its duties and obligations described in this agreement or imposed by law.

2. Each party shall be responsible for maintaining the confidentiality of employee data to the extent required by law. If either party fails to comply with this requirement it shall hold the non-offending party harmless and indemnify that party for the breach of confidentiality.

3. The principles of comparative fault shall govern this agreement. This provision shall survive the termination of this agreement.

C. Independent Agents:

This MOU is by and between two independent agents and is not intended to and shall not be construed to create the relationship of agent, servant, employee, partnership, joint venture and/or association. The employees and agents of each party shall not be entitled to the employment benefits of the other by virtue of this agreement. Each party shall remain responsible for worker's compensation and other employment laws for their respective employees.

D. Nondiscrimination Clause:

Any service provided by either party pursuant to this agreement shall be without discrimination based on the actual or perceived race, religious creed, color, national origin, nationality, ethnicity, ethnic group identification, immigration status, ancestry, age, marital status, pregnancy, physical or mental disability, medical condition, genetic information, gender, gender identity, gender expression, sex, or sexual orientation, in accordance with all applicable Federal and State laws and regulations.

E. Force Majeure

No party shall be liable to the other for delays or failures in performance under this MOU for events beyond their reasonable control, including acts of God, war, government regulation, terrorism, disaster, strikes of a third-party, civil disorder, curtailment of transportation facilities, pandemics, infectious disease outbreak, or similar occurrence beyond the party's control, making it impossible, illegal, or commercially impracticable for one or both parties to perform its obligations under this MOU, in whole or in part.

F. Execution of Agreement:

This agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Photographic copies of such signed counterparts may be used in lieu of the originals for any purpose.

G. Signatures:

By affixing its signature to this Contract, each Party warrants and represents that each has the authority to enter into this contract and to perform all obligations under the contract, and further that the signatory of this contract is authorized to legally bind the Party.

By: _____
Signature of Authorized Official
Sacramento County Office of Education

Printed Name:

Title: Director, Financial Services

Date:

By: _____
Signature of Authorized Official
AMERICAN INDIAN MODEL SCHOOLS

Printed Name:

Title:

Date:



Teacher Induction Program Preconditions and Program Standards

Commission on Teacher Credentialing

**Standards Adopted
*October 2016***

Handbook Revised June 26, 2017

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Commission on Teacher Credentialing
1900 Capitol Avenue
Sacramento, California 95811

This handbook is available at:

<http://www.ctc.ca.gov/>

Teacher Induction

The Teacher Induction standards govern the program for Preliminary Multiple Subject, Single Subject and Education Specialist teachers complete to earn a Clear Teaching Credential.

Preconditions for Teacher Induction Programs

1. Each Induction program must be designed to provide a two-year, individualized, job-embedded system of mentoring, support and professional learning that begins in the teacher's first year of teaching.
2. The Induction program must identify and assign a mentor to each participating teacher within the first 30 days of the participant's enrollment in the program, matching the mentor and participating teacher according to credentials held, grade level and/or subject area, as appropriate to the participant's employment.
3. Each Induction program must assure that each participating teacher receives an average of not less than one hour per week of individualized support/mentoring coordinated and/or provided by the mentor.
4. Goals for each participating teacher must be developed within the context of the Individual Learning Plan (ILP) within the first 60 days of the teacher's enrollment in the program.
5. The Individual Learning Plan must be designed and implemented solely for the professional growth and development of the participating teacher and not for evaluation for employment purposes.
6. An Induction program sponsor must make available and must advise participants of an Early Completion option for "experienced and exceptional" candidates who meet the program's established criteria.

Induction Program Design for Mentoring Clear Teaching Credential Candidates

Standard 1: Program Purpose

Each Induction program must support candidate development and growth in the profession by building on the knowledge and skills gained during the Preliminary Preparation program to design and implement a robust mentoring system as described in the following standards that helps each candidate work to meet the *California Standards for the Teaching Profession*.

Standard 2: Components of the Mentoring Design

The Induction program's mentoring design must be based on a sound rationale informed by theory and research, and must provide multiple opportunities for candidates to demonstrate growth in the California Standards for the Teaching Profession. The mentoring approach implemented by the program must include the development of an Individualized Learning Plan (ILP) for candidates based on needs determined by the teacher and program provider, in consultation with the site administrator and guided by the Preliminary Program Transition Plan. The ILP must address identified candidate competencies that support the recommendation for the credential. Mentoring support for candidates must include both "just in time" and longer term analysis of teaching practice to help candidates develop enduring professional skills. The program's design features both individually and as a whole must serve to strengthen the candidate's professional practice and contribute to the candidate's future retention in the profession.

Standard 3: Designing and Implementing Individual Learning Plans within the Mentoring System

The Individualized Learning Plan (ILP) must address the *California Standards for the Teaching Profession* and provide the road map for candidates' Induction work during their time in the program along with guidance for the mentor in providing support. The ILP must be collaboratively developed at the beginning of Induction by the candidate and the mentor, with input from the employer regarding the candidate's job assignment, and guidance from the program staff. The ILP must include candidate professional growth goals, a description of how the candidate will work to meet those goals, defined and measurable outcomes for the candidate, and planned opportunities to reflect on progress and modify the ILP as needed. The candidate's specific teaching assignment should provide the appropriate context for the development of the overall ILP; however, the candidate and the mentor may add additional goals based on the candidate's professional interests such as, for example, advanced certifications, additional content area literacy, early childhood education, case management, evidence-based practices supportive of specific disabilities within the candidate's caseload, consultation, collaboration, co-teaching, and collaborating with para-educators and service providers. Within the ILP, professional learning and support opportunities must be identified for each candidate to practice and refine effective teaching practices for all students through focused cycles of inquiry.

The program must assist the candidate and the mentor with assuring the availability of resources necessary to accomplish the ILP. The program must ensure dedicated time for regular mentor and candidate interactions, observations of colleagues and peers by the candidate, and other activities contained in the ILP. In addition, the mentoring process must support each candidate's consistent practice of reflection on the effectiveness of instruction, analysis of student and other outcomes data, and the use of these data to further inform the repeated cycle of planning and instruction. Within the

ongoing mentoring interactions, the mentor must encourage and assist candidates to connect with and become part of the larger professional learning community within the profession.

Standard 4: Qualifications, Selection and Training of Mentors

The Induction program assigns qualified mentors and provides guidance and clear expectations for the mentoring experience based on the program's design. Qualifications for mentors must include but are not limited to:

- Knowledge of the context and the content area of the candidate's teaching assignment
- Demonstrated commitment to professional learning and collaboration
- Possession of a Clear Teaching Credential
- Ability, willingness, and flexibility to meet candidate needs for support
- Minimum of three years of effective teaching experience

Guidance and clear expectations for the mentoring experience provided by the program must include but are not limited to:

- Providing "just in time" support for candidates, in accordance with the ILP, along with longer-term guidance to promote enduring professional skills
- Facilitation of candidate growth and development through modeling, guided reflection on practice, and feedback on classroom instruction
- Connecting candidates with available resources to support their professional growth and accomplishment of the ILP
- Periodically reviewing the ILP with candidates and making adjustments as needed

The program must provide ongoing training and support for mentors that includes, but is not limited to:

- Coaching and mentoring
- Goal setting
- Use of appropriate mentoring instruments
- Best practices in adult learning
- Support for individual mentoring challenges, reflection on mentoring practice, and opportunities to engage with mentoring peers in professional learning networks
- Program processes designed to support candidate growth and effectiveness

Standard 5: Determining Candidate Competence for the Clear Credential Recommendation

The Induction program must assess candidate progress towards mastery of the *California Standards for the Teaching Profession* to support the recommendation for the clear credential. The documentation of candidate progress must reflect the learning and professional growth goals indicated within the Individualized Learning Plan and evidence of the candidate's successful completion of the activities outlined in the ILP.

Prior to recommending a candidate for a Clear Credential, the Induction program sponsor must verify that the candidate has satisfactorily completed all program activities and requirements, and that the program has documented the basis on which the recommendation for the clear credential is made. The program sponsor's verification must be based on a review of observed and documented evidence, collaboratively assembled by the candidate, the mentor and/or other colleagues, according to the

program's design. The Induction program's recommendation verification process must include a defensible process of reviewing documentation, a written appeal process for candidates, and a procedure for candidates to repeat portions of the program, as needed.

Standard 6: Program Responsibilities for Assuring Quality of Program Services

The program must regularly assess the quality of services provided by mentors to candidates, using criteria that include candidate feedback, the quality and perceived effectiveness of support provided to candidates in implementing their Individualized Learning Plan, and the opportunity to complete the full range of program requirements. Induction program leaders must provide formative feedback to mentors on their work, including establishment of collaborative relationships. Clear procedures must be in place for the reassignment of mentors, if the pairing of candidate and mentor is not effective.

The program must provide a coherent overall system of support through the collaboration, communication and coordination between candidates, mentors, school and district administrators, and all members of the Induction system.

Coversheet

2021 - 2022 AIMS Board Calendar

Section:	III. Action Items
Item:	D. 2021 - 2022 AIMS Board Calendar
Purpose:	Vote
Submitted by:	
Related Material:	III.D_2021 - 2022 AIMS Board Calendar.pdf



AIMS Board of Directors Meeting Item Cover Letter

Item:

Presented By:

Staff Recommendation:

Committee Approval:

Total Associated Cost:

Included in Budget?

Funding Source:

Over/Under Budget?

Amount Over/Under Budget?

Included in LCAP?

Which LCAP?

AIMS Board Calendar

August 2021 - June 2022

August 2021						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	1	2	3	4
5	6	7	8	9	10	11

September 2021						
S	M	T	W	T	F	S
29	30	31	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	1	2
3	4	5	6	7	8	9

October 2021						
S	M	T	W	T	F	S
26	27	28	29	30	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	1	2	3	4	5	6

November 2021						
S	M	T	W	T	F	S
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	1	2	3	4
5	6	7	8	9	10	11

December 2021						
S	M	T	W	T	F	S
28	29	30	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	1
2	3	4	5	6	7	8

January 2022						
S	M	T	W	T	F	S
26	27	28	29	30	31	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31	1	2	3	4	5

February 2022						
S	M	T	W	T	F	S
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	1	2	3	4	5
6	7	8	9	10	11	12

March 2022						
S	M	T	W	T	F	S
27	28	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2
3	4	5	6	7	8	9

April 2022						
S	M	T	W	T	F	S
27	28	29	30	31	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
1	2	3	4	5	6	7

May 2022						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	1	2	3	4
5	6	7	8	9	10	11

June 2022						
S	M	T	W	T	F	S
29	30	31	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	1	2
3	4	5	6	7	8	9

Color Index Meetings

	Gov.		AIMS Board
	Fac.		Imp. Dates
	Fin.		AIMS Closed

AIMS Board & Committee Meetings 2021 - 2022

Governance Committee Meetings

Governance Committee Agenda Review

Meeting Date	Meeting Time	Agenda Review Date	Agenda Review Time	NOTES
Tues. Aug. 10, 2021	600pm – 700pm	-	-	
Tues. Oct. 12, 2021	600pm – 700pm	Thurs. Oct. 7, 21	1200pm – 1230pm	
Tues. Jan. 11, 2022	600pm – 700pm	Thurs. Jan. 6, 2022	1230pm – 100pm	
Tues. Apr. 5, 2022	600pm – 700pm	Thurs. Mar. 31, 2022	1230pm – 100pm	AIMS Board Retreat Planning

Facilities Committee Meetings

Facilities Committee Agenda Review

Meeting Date	Meeting Time	Agenda Review Date	Agenda Review Time	NOTES
Thurs. Sept. 9, 2021	500pm – 600pm	Thurs. Sept. 2, 2021	1230pm – 100pm	
Thurs. Nov. 4, 2021	500pm – 600pm	Thurs. Oct. 28, 2021	1230pm – 100pm	
Thurs. Feb. 3, 2022	500pm – 600pm	Thurs. Jan. 27, 2022	1230pm – 100pm	
Thurs. May 5, 2022	500pm – 600pm	Thurs. Apr. 28, 2022	1230pm – 100pm	

Finance Committee Meetings

Finance Committee Agenda Review

Meeting Date	Meeting Time	Agenda Review Date	Agenda Review Time	NOTES
Tues. Aug. 24, 2021	700am – 800am	Thurs. Aug. 19, 2021	1230pm – 100pm	Unaudited Actuals
Thurs. Sept. 16, 2021	700am – 800am	Thurs. Sept. 9, 2021	1230pm – 100pm	
Tues. Oct. 19, 2021	700am – 800am	Thurs. Oct. 7, 2021	1230pm – 100pm	ESSER III Funds Plan due Oct. 31
Tues. Nov. 30, 2021	700am – 800am	Tues. Nov. 23, 2021	1230pm – 100pm	AIMS 1st Interim
Thurs. Jan. 13, 2022	700am – 800am	Thurs. Jan. 6, 2022	1230pm – 100pm	
Thurs. Feb. 10, 2022	700am – 800am	Thurs. Feb. 3, 2022	1230pm – 100pm	AIMS 2nd Interim
Thurs. Mar. 10, 2022	700am – 800am	Thurs. Mar. 3, 2022	1230pm – 100pm	
Thurs. Apr. 14, 2022	700am – 800am	Tues. Apr. 5, 2022	1230pm – 100pm	
Thurs. May. 12, 2022	700am – 800am	Thurs. May 5, 2022	1230pm – 100pm	
Thurs. Jun. 9, 2022	700am – 800am	Thurs. Jun. 2, 2022	1230pm – 100pm	AIMS Adopt 2022 Budget

AIMS Monthly Board Meetings

Monthly Board Agenda Review

Meeting Date	Meeting time	Agenda Review Date	Agenda Review Time	NOTES
Tues. Aug. 31, 2021	630pm – 930pm	Thurs. Aug. 26, 2021	1230pm – 100pm	Unaudited Actuals
Tues. Sept. 21, 2021	630pm – 930pm	Mon. Sept. 13, 2021	1230pm – 100pm	
Tues. Oct. 19, 2021	630pm – 930pm	Mon. Oct. 11, 2021	1230pm – 100pm	
Tues. Nov. 30, 2021	630pm – 930pm	Mon. Nov. 22, 2021	1230pm – 100pm	AIMS 1st Interim
Tues. Jan. 18, 2022	630pm – 930pm	Mon. Jan. 10, 2022	1230pm – 100pm	AIMS Board Elections
Tues. Feb. 24, 2022	630pm – 930pm	Mon. Feb. 14, 2022	1230pm – 100pm	AIMS 2nd Interim
Tues. Mar. 15, 2022	630pm – 930pm	Mon. Mar. 7, 2022	1230pm – 100pm	
Tues. Apr. 19, 2022	630pm – 930pm	Mon. Apr. 14, 2022	1230pm – 100pm	
Tues. May 17, 2022	630pm – 930pm	Mon. May. 9, 2022	1230pm – 100pm	
Tues. Jun. 14, 2022	630pm – 930pm	Mon. Jun. 6, 2022	1230pm – 100pm	AIMS Adopt 2022 Budget
Thurs. Jun. 30, 2022	630pm – 930pm	-	-	AIMS Board Retreat

AIMS Important Dates

Month/year	Day	Time	NOTES
September - 21	1 st - Wednesday	-	Submit unaudited actuals
October – 21	31 st - Sunday	-	ESSER Funds Plan
December - 21	1 st - Wednesday	-	Submit 1st Interim
March - 22	1 st - Tuesday	-	Submit 2nd Interim
June – 22	17 th - Friday	-	Last Day of School, Graduation
June - 22	15 th - Wednesday	-	Submit AIMS 2022 Budget