AIMS K-12 College Prep Charter District

Finance Committee Meeting

Date and Time

Tuesday October 18, 2022 at 4:30 PM PDT

Location

Join Zoom Meeting
ID: 86941635711

keyboard_arrow_up

(US) +1 669-900-6833
content_copy

info_outline
Meeting host: maya.nicholas@aimsk12.org

Join Zoom Meeting:
https://us02web.zoom.us/j/86941635711

AIMS does not discriminate on the basis of disability in the admission or access to, or treatment or employment in, its programs or activities. Tiffany Tung 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.

Agenda

		Purpose	Presenter	Time
I.	**Opening Items**			**4:30 PM**
	A. Record Attendance			1 m
	B. Call the Meeting to Order			
II.	**Public Comment**			**4:31 PM**
	A. Public Comment on Agenda Items			5 m
	B. Public Comment On Non-Agenda Items			5 m
III.	**Action Items**			**4:41 PM**
	A. Finance Dept. Matters	Vote	CBO Ballentine	15 m
	B. High School Matters Repair and Maintenance AIMS HS	Vote	Maurice Williams	10 m
	C. All Tied UP Vendor Agreement	Vote	Riffat Akram, Suzen Chu, Maurice William, Superintendent Woods-Cadiz	10 m
	D. NABSE Attendance and Presentation	Vote	Superintendent Woods-Cadiz	10 m
IV.	**Closing Items**			**5:26 PM**
	A. Closed Session			20 m

1. Conference with Real Property Negotiations
   (Gov. Code Section 54956.9)
2. Conference with Legal Counsel - Anticipated Litigation
   (Gov. Code Section 54956.9)

		Purpose	Presenter	Time
B.	Adjourn Meeting	Vote		2 m

Coversheet

Finance Dept. Matters

Section: III. Action Items
Item: A. Finance Dept. Matters
Purpose: Vote
Submitted by:
Related Material:
Insurance Memo Property and Liability Compensation August 30 2022 board meeting.docx.pdf
Fiscal Policies for 2022 23 FINAL.docx.pdf

MEMORANDUM

TO: Finance Committee
FROM: Katema Ballentine, Business Office
DATE: October 18,2022
SUBJECT: Insurance information Finance Committee and Board of Directors

Current Insurance Broker
Mike Esparza
All-Cal Insurance Agency
505 Vernon Street
Roseville, CA 95678
www.all-calinsurance.com
mike@all-calinsurance.com
(916) 784-9070

Policies are listed for Not-For Profit AIMS K-12 College Prep DBA:
AIMS College Prep Middle School, American Indian Public Charter School II, and AIMS K-12 College Prep Public High School

171 12th Street, Oakland, CA 94607
Under one Federal tax ID #94-3309981

INSRUANCE POLICIES:

Property and Liability – Annual Renewal September
Great American Assurance Company

2022-23 Premium Amount: $ 91,443 **2021-22 Premium Amount: $73,039**

2022-23 Premium increase of $18,394

Type of Coverage: Property insurance protects Aims property and belongings and general liability covers damage from accidents or events which hurt or damage a third party

Per statute
Employer Liability: Each accident $1,000,000
Employer Liability Disease: Each employee $1,000,000
Policy limit Employer Liability Disease $1,000,000

2022-2023

AIMS K-12 COLLEGE PREP FISCAL POLICIES

EFFECTIVE
JULY 1,2022
THRU
JUNE 30th, 2023

Table of Contents

200 ORGANIZATIONAL CONFLICT of INTEREST or SELF-DEALING (Related Parties) 3
201 Organizational Conflict of Interest or Self-Dealing (Related Parties) 3
202 Board of Trustees Authorities 4
203 Signature Authorities 4
204 Government Access to Records 5
205 Security of Financial Data 5
206 Security of School Documents 5
208 Use of School Credit Cards 6
300 BASIS OF ACCOUNTING 10
301 Accounting Policies 10
302 Basis of Presentation 10
303 Revenues 11
304 Expenditures 11
305 Incurred Costs 12
306 Cash Management 12
307 Grants Receivable Aging Criteria 13
308 Grant/Contract Invoicing 13
AR 308(a) Grants 13
AR 308(b) Technology Donations 14
AR 308(c) Fundraising 14
309 Budgets 14
310 Insurance and Bonding 14
311 Record Retention and Disposal 15
AR 311(a) Access to District Records 15
312 Financial Reporting 20
313 Audit 21
314 Audit/Finance Committee 21
315 Federal Fund Management 21
AR 315(a) Federal Fund Management 23
AR 315(b) Federal Fund Management Inventory 27
AR 315(c) Federal Fund Management Time Accounting 30

AR 315(d) Federal Fund: Compliancy Review Process 38
400 POLICIES RELATED TO ASSETS, LIABILITIES AND FUND EQUITY 40
401 Bank Accounts 40
402 Petty Cash Checks Payments 40
403 Accounts Payable 40
404 Accounts Payable Payment Policy 40
405 Accrued Liabilities 40
406 Liability For Compensated Absences 40
407 Debt 41
AR 407(a) LOAN CONVENANT 41
500 REVENUE 41
600 FACILITIES 41
601 Disposal of Property and Equipment 41
700 PROCUREMENT POLICIES 42
701 AIMS K-12 College Prep Charter District adheres to the following objectives: 42
Accounts Payable 42
Routine Procedures 43
Internal Controls 43
702 Check Issuance 44
800 TRAVEL POLICIES 45
801 Pre-Approval for Travel 45
802 Employee Mileage Reimbursement 45
901 Consultant Utilization 45
Vendor Contacts 46
Basis for Award 46
Gifts and Gratuities 46
DEFINITIONS 46
HOLD HARMLESS AND INDEMNIFICATION LANGUAGE 46
INSURANCE 47
INSPECTION AND ACCEPTANCE 47
COMPLIANCE WITH LAWS 47
CERTIFICATES/PERMITS/LICENSES 47
NO RIGHTS IN THIRD PARTIES 47

LIMITATION OF DISTRICT LIABILITY 47
CALIFORNIA LAW 47
WAIVER 48
SEVERABILITY 48
902 Independent Contractors 48
INDEPENDENT CONTRACTOR 48
1000 - GENERAL ACCOUNTING PROCEDURES 48
1100 - CASH MANAGEMENT PROCEDURES 50
1200 - PAYROLL PROCEDURES 54
1400 EXPENSE REIMBURSEMENT 58
1500 - MANAGEMENT REPORTING PROCEDURES 59

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 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 appropriate reporting director or contracted business back office services provider will provide access to the organization's records to the Superintendent, 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 designee 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 Superintendent or designee.
B. Personal Property intended for school-use must be pre-approved prior to use on campus by the CBO or designee. 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, Sports Program, Director of School Support Services, Director of Academics and Data, Director of Program Compliance Heads of Schools (with prior authorization). No other employee may use an AIMS school credit card without express written approval by the Superintendent or designee.

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 nutrition, 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. If the vendor is unable to produce a receipt, the cardholder is to inform the Accounts Payable department so that proper documentation(a detailed invoice or any other supporting detailed documentation) can be obtained.

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 Division 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.** If transactions are not loaded into the Purchasing system by the receipt of statement, then the Administrator will be required to reconcile the expenses listed. 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 Business Operations Services at Finance@aimsk12.org, sign the statement; and forward to your Approving Manager or Supervisor.

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

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

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

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

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.

The Board of Trustees recognizes its fiduciary responsibility to oversee the prudent expenditure of district funds. In order to best serve district interests, the Superintendent or designee shall develop and maintain effective purchasing procedures that are consistent with sound financial controls and that ensure the district receives maximum value for items purchased. He/she shall ensure that records of expenditures and purchases are maintained in accordance with law.

(BP 309 - Budget)

(BP 302 – Employee Mileage Reimbursement)

(cf. 3400 - Management of District Assets/Accounts)

(cf. 3460 - Financial Reports and Accountability)

(cf. 9270 - Conflict of Interest)

Expending Authority

The Superintendent or designee may purchase supplies, materials, apparatus, equipment, and services up to the amounts specified in Public Contract Code 20111, beyond which a competitive bidding process is required or other allowable legal means. The Board shall not recognize obligations incurred contrary to Board policy and administrative regulations.

(cf. 3311 - Bids)

(cf. 3312 - Contracts)

The Board shall review all transactions entered into by the Superintendent or designee on behalf of the Board every 60 days. (Education Code 17605)

District funds shall not be expended for the purchase of alcoholic beverages. (Education Code 32435)

Purchasing Procedures

Insofar as possible, goods and services purchased shall meet the needs of the person or department ordering them at the lowest price consistent with standard purchasing practices. Maintenance costs, replacement costs, and trade-in values shall be considered when determining the most economical purchase price

Legal Reference:

EDUCATION CODE

17604 Delegation of powers to agents; approval or ratification of contracts by governing board
17605 Delegation of authority to purchase supplies and equipment
32370-32376 Recycling paper
32435 Prohibited use of public funds, alcoholic beverages
35010 Control of district; prescription and enforcement of rules
35035 Powers and duties of superintendent
35160 Authority of governing boards
35250 Duty to keep certain records and reports
38083 Purchase of perishable foodstuffs and seasonal commodities

41010 Accounting system
41014 Requirement of budgetary accounting
GOVERNMENT CODE

4330-4334 California made materials

PUBLIC CONTRACT CODE

3410 U.S. produce and processed foods
20111 Contracts over $50,000; contracts for construction; award to lowest responsible bidder
Management Resources:
CSBA PUBLICATIONS
Maximizing School Board Governance: Fiscal Accountability, 2006
WEB SITES
CSBA, Financial Services: http://www.csba.org/fs
California Association of School Business Officials: http://www.casbo.org
California Department of Education: http://www.cde.ca.gov

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.

AR 308(a) Grants

AIMS Governing Board may accept any gift, grant, or bequest of money, property, or service to our schools from any individual, organization, foundation, or public or private agency that desires to support AIMS educational program. While greatly appreciating suitable donations, the Board shall reject any gift which may directly or indirectly impair its authority to make decisions in the best interest of district students or its ability or commitment to provide equitable educational opportunities.

A gift or donation, on the other hand, is defined as any item of value given to AIMS by a donor who expects nothing significant of value in return, other than recognition and disposition of the gift in accordance with the donor's wishes.

In general, the following characteristics describe a gift:

1. No contractual requirements are imposed and there are no "deliverables" to the donor. However, the gift may be accompanied by an agreement that restricts the use of the funds to a particular purpose.
2. A gift is typically irrevocable. While the gift may be intended for use within a certain timeframe, there is no specified "period of performance" or "start"/ "stop" dates as associated with sponsored projects.
3. There is no formal fiscal accountability to the donor beyond periodic progress reports and summary reports of expenditures. These reports may be thought of as requirements of good stewardship, and, as such, may be required by the terms of a gift. They are not characterized as contractual obligations or "deliverables."

Grants, contracts, and cooperative agreements (collectively called sponsored projects) are externally-funded activities in which a formal written agreement, i.e., a grant, contract, or cooperative agreement, is entered into by AIMS and by the sponsor. A sponsored project may be thought of as a transaction in which there is a specified statement of work with a related, reciprocal transfer of something of value.

The following conditions characterize a sponsored project agreement, and help to distinguish such agreements from gifts:

- ✔ Statement of Work
- ✔ Details Financial Accountability
- ✔ Definition of Deliverables

AR 308(b) Technology Donations

When new computers are donated to AIMS schools, they must match AIMS' district standards for new computers. This means that the computer is approved by Technology Services

If the donated computer is the same as one on the website, but it does not have professional licenses for Windows or Microsoft Office, they must be purchased

Donated computers, meeting the requirements above, should provide the best overall experience for everyone involved. These guidelines are meant to be firm in order to protect schools from accepting donations that may not be helpful to them.

Non-standard & Older Computer Donations

Non-standard and older computers are much more expensive to configure, maintain and troubleshoot. It is not a good use of AIMS' resources to accept something that seems "free", but actually costs quite a bit in extra time and money throughout its lifespan. These donations often require significantly more staff resources to support and AIMS's provides limited support for them. In order for the district to provide any support for the computers, they must receive advance permission from Technology Services, and

meet AIMS' computer standards for donated computers

AR 308(c) Fundraising

Fundraising can only happen with the approval of the site leader.

No site shall have more than three fundraisers happening at one time.

No GoFundMe or other social media fundraiser can be posted without prior approval of the site leader.

All funds without exception must be turned into the business office and placed in the NPF Funds will be earmarked for the purposes raised.

All Donors Choose items must be logged in with the site leader.

A copy of the log must be given to the finance department.

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 Superintendent and 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 and Chief Business Officer, for the following policies:

1. General liability
2. Business & personal property (including auto/bus)
3. Cyber Coverage

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 and Chief Business Officer.

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.

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 Facility Coordinator, listing the record or the class of records disposed of. The Board of Trustees certifies this memorandum of records disposal.

AR 311(a) Access to District Records

Public records include any writing containing information relating to the conduct of the district's business prepared, owned, used, or retained by the district regardless of physical form or characteristics. (Government Code 6252)

(BP 311- Record Retention)

Writing means any handwriting, typewriting, printing, Photostatting, photographing, photocopying, transmitting by electronic mail or facsimile, and every other means of recording upon any tangible thing any form of communication or representation, including letters, words, pictures, sounds, or symbols or combinations thereof, and any record thereby created, regardless of the manner in which the record has been stored. (Government Code 6252)

Member of the public means any person, except a member, agent, officer, or employee of the district or a federal, state, or other local agency acting within the scope of such membership, agency, office, or employment. (Government Code 6252)

Public Records

Public records to which members of the public shall have access include, but are not limited to:

1. Proposed and approved district budgets and annual audits (Education Code 41020, 42103)

(BP 309 - Budget)

(BP 312 - Financial Reporting)

2. Statistical compilations

3. Reports and memoranda

4. Notices and bulletins

5. Minutes of public meetings (Education Code 35145)

6. Meeting agendas (Government Code 54957.5)

7. Official communications between the district and other government agencies

8. District and school plans, and the information and data relevant to the development and evaluation of such plans, unless otherwise prohibited by law

(BP 126 - Comprehensive Plans)

(BP 125 - School Plans/Site Councils)

(cf. 0440 - District Technology Plan)

(Staff Handbook - Comprehensive Safety Plan)

(Staff Handbook - Emergencies and Disaster Preparedness Plan)

9. Records pertaining to claims and litigation against the district which have been adjudicated or settled (Government Code 6254, 6254.25)

10. Statements of economic interests required by the Conflict of Interest Code (Government Code 81008)

(BP 201- Organizational Conflict of Interest or Self Dealing)

11. Documents containing names, salaries, and pension benefits of district employees

12. Employment contracts and settlement agreements (Government Code 53262)

13. Instructional materials including, but not limited to, textbooks (Education Code 49091.10)

Access to public records of the district shall be granted to Board of Trustees members on the same basis as any other member of the public. When Board members are authorized to access public records in the administration of their duties, the Superintendent or designee shall not discriminate among any of the Board members as to which record, or portion of the record, will be made available, or when it will be made available. (Government Code 6252.5, 6252.7)

When disclosing to a member of the public any record that contains personal information, including, but not limited to, an employee's home address, home telephone number, social security number, personal cell phone number, or birth date, the Superintendent or designee shall ensure that such personal information is redacted from that record. (Government Code 6254.29, 6254.3)

Confidential Public Records

Unless otherwise authorized or required by law, information regarding an individual's citizenship or immigration status or religious beliefs, practices, or affiliation shall not be disclosed to federal government authorities. (Education Code 234.7; Government Code 8310.3)

Records to which the members of the public shall not have access include, but are not limited to:

1. Preliminary drafts, notes, and interagency or intra-district memoranda that are not retained by the district in the ordinary course of business, provided that the public interest in withholding these records clearly outweighs the public interest in disclosure (Government Code 6254)

2. Records specifically generated in connection with or prepared for use in litigation to which the district is a party or to respond to claims made against the district pursuant to the Tort Claims Act, until the litigation or claim has been finally adjudicated or otherwise settled, or beyond, if the records are protected by some other provision of law (Government Code 6254, 6254.25)

3. Personnel records, medical records, or similar materials, the disclosure of which would constitute an unwarranted invasion of personal privacy (Government Code 6254)

(AR 103 - Criminal Record Check)

(BP 106 - Personnel Files)

The home addresses, home telephone numbers, personal cell phone numbers, or birth date of employees may only be disclosed as follows: (Government Code 6254.3)

a. To an agent or a family member of the employee

b. To an officer or employee of a state agency or another school district or county office of education when necessary for the performance of official duties

Upon written request of any employee, the district shall not disclose the employee's home address, home telephone number, personal cell phone number, or birth date, and the district shall remove this information from any mailing list of the district except a list used exclusively to contact the employee.

d. To an agent or employee of a health benefit plan providing health services or administering claims for health services to district employees and their enrolled dependents, for the purpose of providing the health services or administering claims for employees and their enrolled dependents

(BP 119 - Health and Welfare Benefits)

4. Student records, except directory information and other records to the extent permitted under the law, when disclosure is authorized by law

5. Test questions, scoring keys, and other examination data except as provided by law (Government Code 6254)

6. Without affecting the law of eminent domain, the contents of real estate appraisals or engineering or feasibility estimates and evaluations made for or by the district relative to the acquisition of property, or to prospective public supply and construction contracts, until all of the property has been acquired or all of the contract agreement obtained (Government Code 6254)

7. Information required from any taxpayer in connection with the collection of local taxes that is received in confidence and the disclosure of the information to other persons would result in an unfair competitive disadvantage to the person supplying the information (Government Code 6254)

9. Records for which the disclosure is exempted or prohibited pursuant to state or federal law, including, but not limited to, provisions of the Evidence Code relating to privilege (Government Code 6254)

10. Documents prepared by or for the district to assess its vulnerability to terrorist attack or other criminal acts intended to disrupt district operations and that are for distribution or consideration in closed session (Government Code 6254)

11. Recall petitions, petitions for special elections to fill Board vacancies, or petitions for the reorganization of the school district (Government Code 6253.5)

12. Minutes of Board meetings held in closed session (Government Code 54957.2)

13. Computer software developed by the district (Government Code 6254.9)

14. Information security records, the disclosure of which would reveal vulnerabilities to, or otherwise increase potential for an attack on, the district's information technology system (Government Code 6254.19)

15. Records that contain individually identifiable health information, including records that may be exempt pursuant to physician-patient privilege, the Confidentiality of Medical Information Act, and the Health Insurance Portability and Accountability Act (Government Code 6254, 6255)

16. Any other records listed as exempt from public disclosure in the California Public Records Act or other statutes

17. Any other records for which the district can demonstrate that, based on the particular facts of the case, the public interest served by not disclosing the record clearly outweighs the public interest served by disclosure of the record (Government Code 6255)

Inspection of Records and Requests for Copies

Any person may request a copy or inspection of any district record that is open to the public and not exempt from disclosure. (Government Code 6253)

Within 10 days of receiving any request to inspect or copy a district record, the Ombudsperson or designee shall determine whether the request seeks release of a disclosable public record in the district's possession. The Ombudsperson or designee shall promptly inform the person making the request of the determination and the reasons for the decision. (Government Code 6253)

In unusual circumstances, the Ombudsperson or designee may extend the 10-day limit for up to 14 days by providing written notice to the requester and setting forth the reasons for the extension and the date on which a determination is expected to be made. Unusual circumstances include the following, but only to the extent reasonably necessary to properly process the request: (Government Code 6253)

1. The need to search for and collect the requested records from field facilities or other establishments that are separate from the office processing the request

2. The need to search for, collect, and appropriately examine a voluminous amount of separate and distinct records which are demanded in a single request

3. The need for consultation, which shall be conducted with all practicable speed, with another agency (e.g., a state agency or city) having a substantial interest in the determination of the request or among two or more components of the district (e.g., two different school sites) with substantial interest in the request

4. In the case of electronic records, the need to compile data, write programming language or a computer program, or construct a computer report to extract data

If the Ombudsperson or designee determines that the request seeks disclosable public records, the determination shall state the estimated date and time when the records will be made available. (Government Code 6253)

Public records shall be open to inspection at all times during district office hours. Any reasonably segregable portion of a record shall be made available for inspection by any person requesting the record after deletion of the portions that are exempted by law. (Government Code 6253)

Upon request for a copy that reasonably describes an identifiable record, an exact copy shall be promptly provided unless it is impracticable to do so. (Government Code 6253)

The Ombudsperson or designee shall charge an amount for copies that reflects the direct costs of duplication. Written requests to waive the fee shall be submitted to the Ombudsperson or designee.

In addition to maintaining public records for public inspection during district office hours, the district may comply with public records requests by posting any public record on the district's web site and, in response to a public records request, directing the member of the public to the location on the web site where the record can be found. However, if the member of the public is unable to access or reproduce the record from the web site, the district shall promptly provide an exact copy of the public record upon payment of duplication fees, if applicable, unless it is impracticable to provide an exact copy. (Government Code 6253)

If any person requests that a public record be provided in an electronic format, the district shall make that record available in any electronic format in which it holds the information. The district shall provide a copy of the electronic record in the format requested as long as the requested format is one that has been used by the district to create copies for its own use or for use by other agencies. (Government Code 6253.9)

The cost of duplicating an electronic record shall be limited to the direct cost of producing a copy of the record in electronic format. However, the requester shall bear the cost of producing the copy of the electronic record, including the cost to construct the record and the cost of programming and computer services necessary to produce the copy, under the following circumstances: (Government Code 6253.9)

1. The electronic record is one that is produced only at otherwise regularly scheduled intervals.

2. The request would require data compilation, extraction, or programming to produce the record.

Assistance in Identifying Requested Records

If the Ombudsperson or designee denies a request for disclosable records, the requester shall be assisted in making a focused and effective request that reasonably describes an identifiable record. To the extent reasonable under the circumstances, the Ombudsperson or designee shall do all of the following: (Government Code 6253.1)

1. Assist in identifying records and information responsive to the request or the purpose of the request, if specified

If, after making a reasonable effort to elicit additional clarifying information from the requester to help identify the record, the Ombudsperson or designee is still unable to identify the information, this requirement shall be deemed satisfied.

2. Describe the information technology and physical location in which the records exist

3. Provide suggestions for overcoming any practical basis for denying access to the records or information sought

Provisions of the Public Records Act shall not be construed so as to delay or obstruct the inspection or copying of public records. Any notification denying a request for public records shall state the name and title of each person responsible for the denial. (Government Code 6253)

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 two and a minimum of one member(s) 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, Chief Business Officer 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, Chief Business Officer 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 Director of Compliance, 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 Director of Compliance, 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 Director of Compliance, 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 Director of Compliance, 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 Chief Business Officer, 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 Chief Business Officer, 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 Compliance Director, 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 Chief Business Officer,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 contract selection, award, and administration shall also comply with Board policy - Conflict of Interest.

Cash Management

The Director of Compliance, 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 Director of Compliance, 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 Director of Health and School support , 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 Director of Health and School support and Health, 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 the Director of Health and School support and Health 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- Resource**	**ELO 7425 Resource**
Title II, Part A	**4035- Resource**	**Other Federal Resource**
Title III ELD	**4203- Resource**	

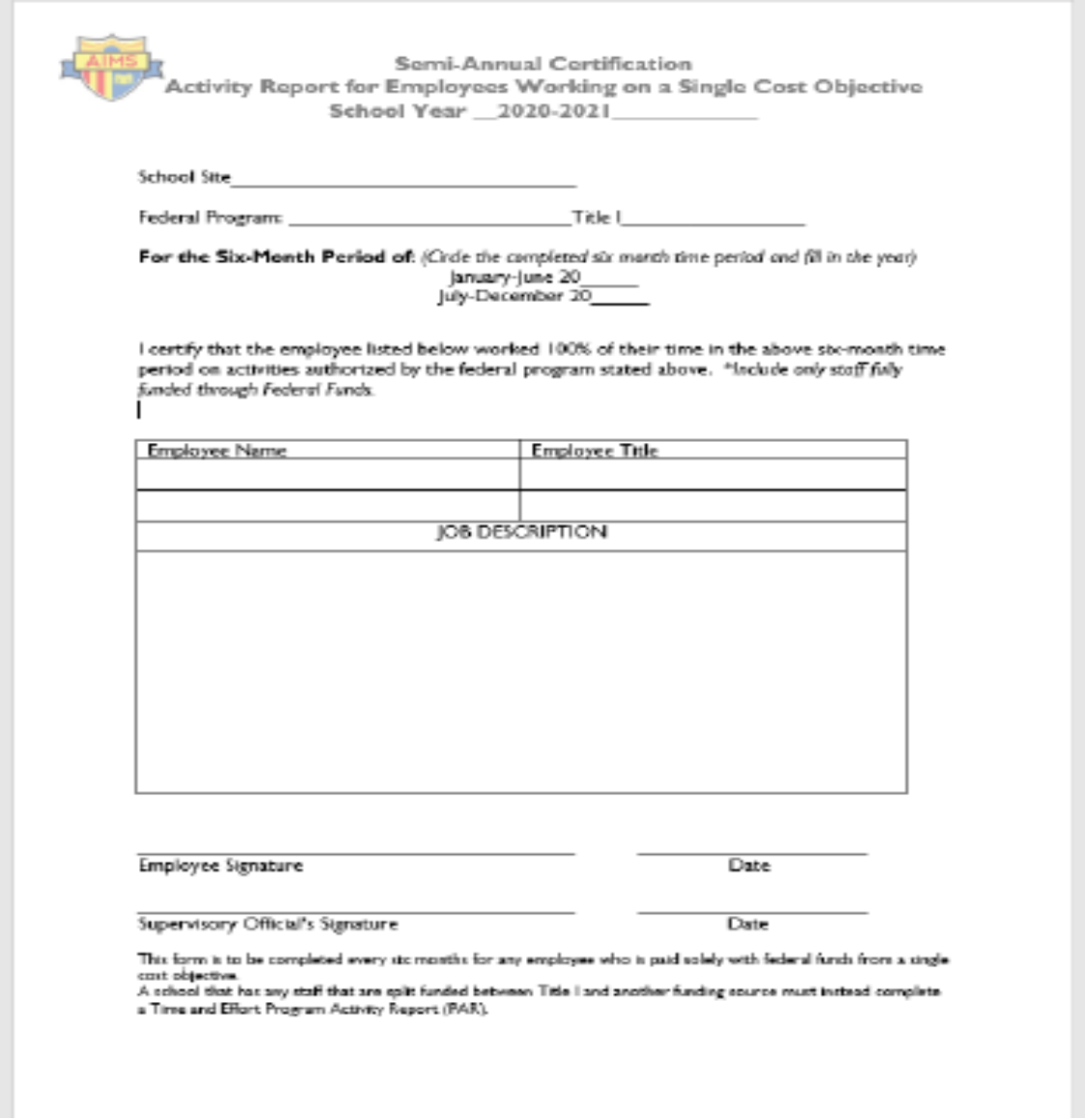
If an employee works 100% on one activity and is paid through one federal funding source only, they will sign this form twice a year, which is submitted after each six-month work period. Some examples of these employees may be instructional aides or resource teachers at one school site working on one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

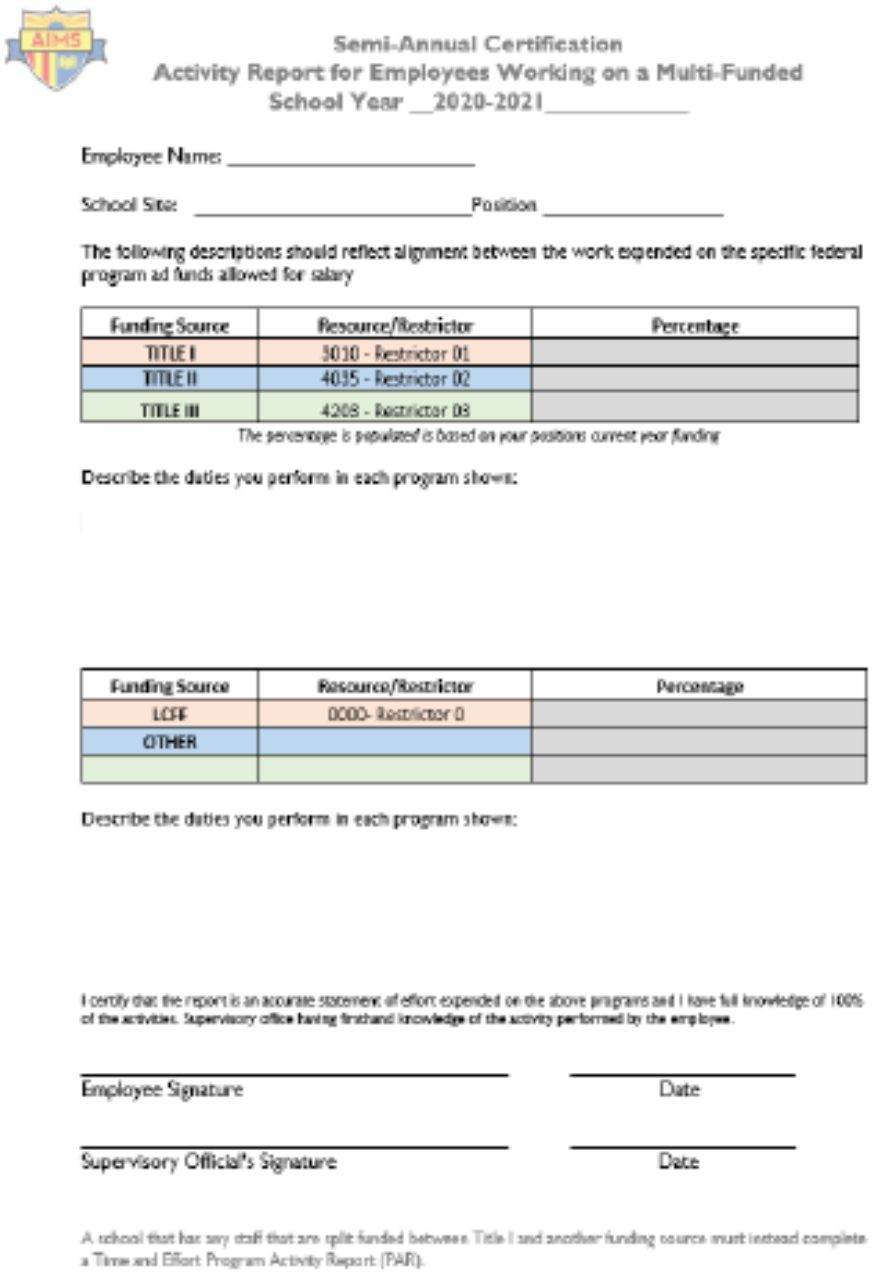
_____ _____
Supervisory Official's Signature Date

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 ad 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

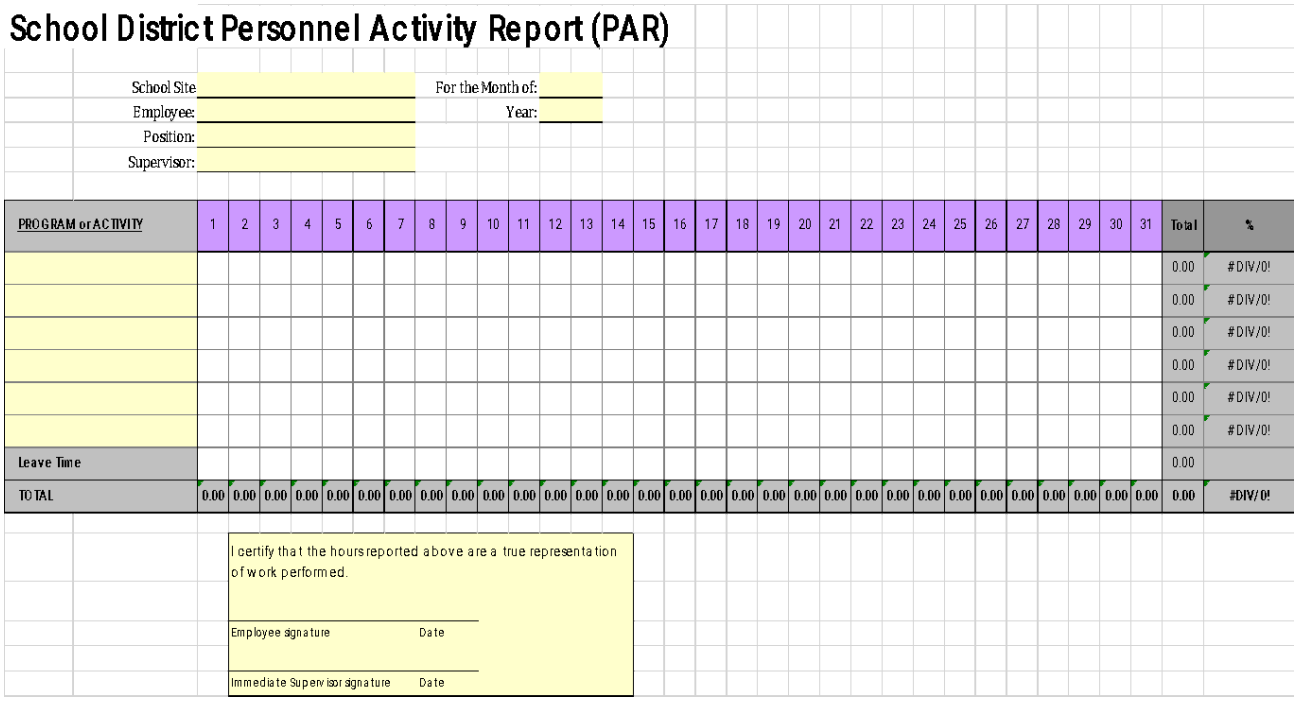
A school that has any staff that are split funded between Title I and another funding source must instead complete a Time and Effort Program Activity Report (PAR).

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	%
																																0.00	#DIV/0!
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																																0.00	#DIV/0!
																																0.00	#DIV/0!
																																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	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 Compliance.
· 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 Compliance Department (Timeaccounting@aimsk12.org) and compliance@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 (Compliance Committee) 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:

AIMS K-12 College Prep
171 12th Street
Oakland 94607
Attn: Program Compliance

OR Scanned and emailed to: Timeaccounting@aimsk12.org and compliance@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 Program Compliance at Compliance@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. Business Operations 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. Compliance, Business Operations, Heads of Schools and/or Program Coordinator meet to review any variance in excess of 10% and provide recommendations to the Superintendent

4. Compliance, Business Operations, 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 Compliance Department. The Compliance 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. Business Operations 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. Compliance, Business Operations, Heads of Schools and/or Program Coordinator meet to review any variance in excess of 10% and provide recommendations to the Superintendent

4. Compliance, Business Operations, 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 Business Office, Program Compliance, Ombudsman, and Academic Data and Performance 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
- **Business Office:** Review expenses to ensure alignment with federal allocation requirements
- **Program Compliance:** 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)
- **Program Compliance:** 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 Acitivy 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.
- **Program Compliance:** 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.

AR 407(a) LOAN CONVENANT

AIMS K-12 recognizes the obligation based on debt incurred for the 12th Street property required to remain within the limits defined by the Loan Officers (Bank: East West Bank) that states:

Debt Coverage Ratio: Maintain a debt coverage ratio (defined as net erating income divided by current portion of long term debt plus interest expense) of not less 1.35 to 1 for the fiscal years ended June 30th, 2020 and June 30th 2021 and 1.50 to 1 thereafter.

Except as provided above, all computations made to determine compliance with the requirements contained in this paragraph shall be made in accordance with generally accepted accounting principles, applied on a consistence basis, and certified by Borrower as being true and correct.

AIMS staff in Verification of loan requirement is reviewed at each fiscal quarter to ensure compliance. The calculation for the requirement is provided to the Board of trustees and the public at each fiscal reporting cycle (Adopting, 1st Interim, 2nd Interim and Unaudited Actuals/Closing.

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 Health and School support and Health, Superintendent or designee.

B. AIMS K-12 College Prep Charter District have adopted standard disposition procedures for AIMS' staff to follow, which include an Resolution of Surplus/Obsolete, 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

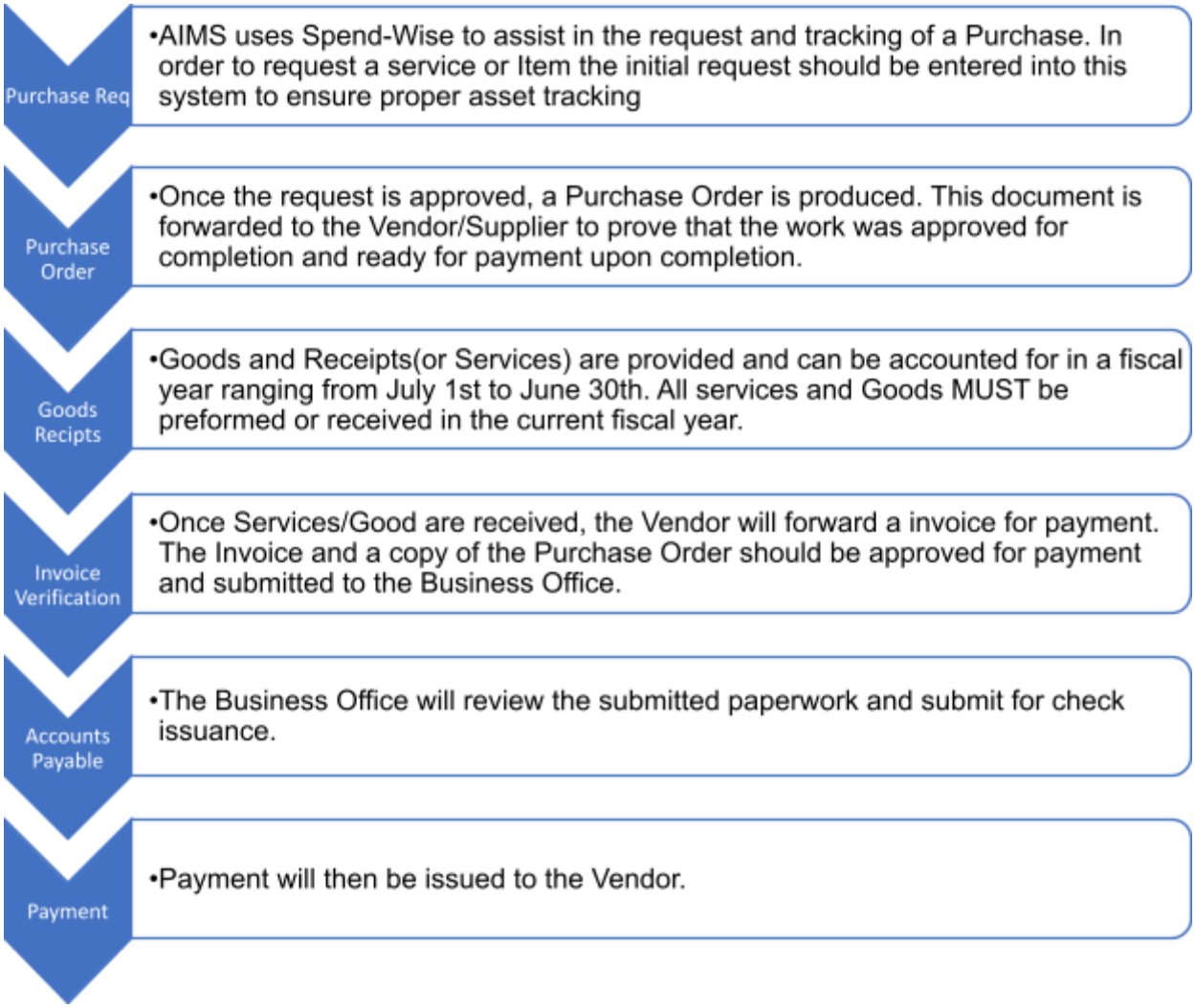
Accounts payable should be balanced daily to reconcile payments to recorded entries. Any discrepancy between the total amount paid and the total recorded should be examined and reconciled immediately. Management oversight of every individual involved in accounts payable should be stringent and should 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 unless specified by contract and will be subject to all applicable taxes under 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.

Vendor Contacts

The District urges vendors to deal directly with the District Leadership on all purchasing related matters, including sales calls, sales presentations, promotions, catalog distributions, returns, exchanges and substitutions. Vendors may not make sales calls directly at school sites. The District must adhere to bidding and competitive selection procedures. Vendors must first contact the Director of Health and School support and the Superintendent of Schools direction prior to making any sales presentations.

Basis for Award

The District seeks to develop maximum competition for all purchases and to award contracts based on the lowest cost to the District by a responsible vendor presenting the most advantageous proposal to the District.

Formal bidding procedures are required for the purchase of materials and/or services exceeding amounts specified by law. Bid limits are subject to change on a yearly basis.

Informal quotes, bids or proposals for goods and/or services may be requested and received in writing by mail, e-mail and facsimile. Informal bids apply to purchases below the formal bid limits required by law.

Gifts and Gratuities

The District maintains a strict policy prohibiting the acceptance by its employees of gifts and/or gratuities from any vendor or potential vendor. However, this policy does not preclude employees from accepting promotional or advertising items such as calendars, desk pads, notebooks and other office supplies which are offered free to all as part of a public relations program.

DEFINITIONS

- AIMS K-12 College Prep shall be hereinafter referred to as the “District” and the vendor/supplier shall be hereinafter referred to as “Vendor.”

- The purchase order approved by the District’s Governing Board and issued by an authorized representative of the District’s Purchasing Department and these Terms and Conditions are hereinafter referred to as the “Agreement.”

HOLD HARMLESS AND INDEMNIFICATION LANGUAGE

- Vendor agrees to indemnify and hold harmless District, its officers, agents, employees and volunteers from any and all loss, costs and expense including legal fees, or other obligations or claims, arising directly or indirectly out of any liability or claim of loss or liability for personal injury, bodily injury to persons, contractual liability and damage to property, or any other loss, damage, injury or other claim of any kind or nature, arising out of the activities, omissions to act or negligence of Vendor and/or Vendor's officers, agents, independent contractors, subcontractors or affiliated entities and/or their employees, agents and representatives, whether such activities, omissions to act, negligence or intentional conduct is or was

authorized by this Agreement or not.

- Vendor further agrees to pay or cause to be paid for any and all damage, or loss or theft to the property of the District arising out of the performance of services, omissions to act, or negligence of Vendor. District assumes no responsibility whatsoever for any property placed on the District premises. Vendor agrees to waive all rights of subrogation against District. Notwithstanding the foregoing, Vendor shall not be responsible for indemnification for claims or losses caused solely by the negligence of the District.

INSURANCE

- Vendor covenants and agrees to provide general liability, automobile liability (if driving on District sites), products and completed operations, property damage and errors and omissions insurance in an amount of not less than $1 million per claim or occurrence. Proof of Workers' compensation coverage evidencing statutory limits and Employers' Liability limits evidencing not less than $1 million. Vendor further agrees to provide all insurance coverage as required to conduct business with the District. Vendor agrees to provide the District with proof of insurance evidencing required insurance coverage at least 30 days prior to commencement of services under this Agreement and name the District as an additional insured on the general liability and automobile liability (if driving on District premises) coverage. Each insurance policy required by this Agreement shall be endorsed to state that coverage shall not be suspended, voided, canceled, reduced in coverage or in limits except after thirty (30) days prior written notice to the District.

INSPECTION AND ACCEPTANCE

- Inspection and acceptance will be at destination, unless otherwise provided. Regardless of the F.O.B. point, the Vendor agrees to bear all risk of loss, injury, or destruction of goods and materials ordered herein which occur prior to delivery; and such loss, injury, or destruction shall not release the Vendor from an obligation hereunder.

COMPLIANCE WITH LAWS

- The Vendor shall observe and comply with all rules and regulations of the Governing Board of the District and all federal, state, and local laws, ordinances and regulations.

CERTIFICATES/PERMITS/LICENSES

- The Vendor and all Vendor's employees or agents shall secure and maintain in force such certificates, permits and licenses as are required by law in connection with the furnishing of goods or services pursuant to this Agreement.

NO RIGHTS IN THIRD PARTIES

- This Agreement does not create any rights in, or inure to the benefit of, any third party except as expressly provided herein.

LIMITATION OF DISTRICT LIABILITY

- Other than as provided in this Agreement, District’s financial obligations under this Agreement shall be limited to the payment of the compensation provided in this Agreement. Notwithstanding any other provision of this Agreement, in no event shall District be liable, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect or incidental damages, including, but not limited to, lost profits or revenue, arising out of or in connection with this Agreement for the services performed in connection with this Agreement.

CALIFORNIA LAW

- This Agreement shall be governed by and the rights, duties and obligations of the parties shall be determined and enforced in accordance with the laws of the State of California. The parties further agree that any action or proceeding brought to enforce the terms and conditions of this Agreement shall be

maintained in Alameda County, California.

WAIVER

- The waiver by either party of any breach of any term, covenant, or condition herein contained shall not be deemed to be a waiver of such term, covenant, condition, or any subsequent breach of the same or any other term, covenant, or condition herein contained.

SEVERABILITY

- If any term, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force and effect, and shall not be affected, impaired or invalidated in any way.

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 invoice in billing for services.

INDEPENDENT CONTRACTOR

- While providing the supplies or services ordered herein, the Vendor shall be and act as an independent contractor. Vendor understands and agrees that he/she and all of his/her employees shall not be considered officers, employees, agents, partner, or joint venture of the District, and are not entitled to benefits of any kind or nature normally provided employees of the District and/or to which District's employees are normally entitled, including, but not limited to, State Unemployment Compensation or Worker's Compensation.

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 2022-2023 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 Director of Health and School support 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.

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.

Coversheet

High School Matters

Section:	III. Action Items
Item:	B. High School Matters
Purpose:	Vote
Submitted by:	
Related Material:	AP Chemistry Textbook Surplus.pdf 2022-23 AIMS HS EEBG Amendments.pdf 2022-23 AIMS Athletic Department Budget Amendments.pdf 2022-23 AIMS HS ESSER III EZ Read (Amended).pdf 2022-23 Academic Consultant Contract - Virginia Williamson.pdf 2022-23 Academic Consultant Contract - Sharon Tom.pdf

AIMS Finance Committee Meeting Item Cover Letter

Item: AP Chemistry Textbook Surplus

Presented By: Maurice Williams

Staff Recommendation:

It is recommended that we declare our existing AP Chemistry textbooks as surplus. With recent programmatic changes to offering only Chemistry, there are nearly 200 AP Chemistry textbooks in storage that are declining in value. AIMS HS will need to purchase modest quantities of newer edition AP Chemistry textbooks in the future, once it is able to offer AP Chemistry again.

Committee Approval: Finance Committee

Total Associated Cost: N/A

Included in Budget?

Funding Source: N/A

Over/Under Budget?

Amount Over/Under Budget?

Included in LCAP? N/A

Which LCAP?

N/A

AIMS College Prep HS Surplus Textbook List				
Old Textbook Title	**Subject**	**Date of Publication**	**Approximate No. Of Books In Storage**	**Reason For Surplus**
Chemistry (AP® Edition) 10th Edition	AP Chemistry	2017	200	Programmatic Changes

AIMS Finance Committee Meeting Item Cover Letter

Item: 2022-23 AIMS HS EEBG Amendments

Presented By: Maurice Williams, Head of School

Staff Recommendation:

During the Monday September 12, 2022, School Site Council Meeting, the AIMS HS SSC approved amendments to the Educator Effectiveness Block Grant. The amendment struck out the words " Navigator School Partner Network for Leadership Team and Teachers " and inserted " Academic Coaching and Consulting, " to give the site greater discretion in utilizing Academic Coaching / Consulting Services.

Committee Approval: Finance Committee

Total Associated Cost: 0

Included in Budget? Yes

Funding Source: EEBG

Over/Under Budget?

Amount Over/Under Budget?

Included in LCAP? Yes

Which LCAP?

Will be included in 2022-23, LCAP Goal 2.4

EDUCATOR EFFECTIVENESS BLOCK GRANT 2022
EXPENDITURE PLAN TEMPLATE

LEA Name:	Contact Name:	Email Address:	Phone Number:
AIMS College Prep High School	Maurice Williams	maurice.williams@aimsk12.org	510-893-8701

Total amount of funds received by the LEA:	Date of Public Meeting prior to adoption:	Date of adoption at public meeting:
$70,034	11/30/2021 6/23/2022 (Revision) 9/12/2022	12/21/2021 6/28/2022

EC 41480

(a)(2) A school district, county office of education, charter school, or state special school may expend the funds received pursuant to this subdivision from the 2021–22 fiscal year to the 2025–26 fiscal year, inclusive. School districts, county offices of education, charter schools, and state special schools **shall coordinate the use of any federal funds received under Title II of the federal Every Student Succeeds Act of 2015 (Public Law 114–95) to support teachers and administrators with the expenditure of funds received pursuant to this subdivision.**

(b) A school district, county office of education, charter school, or state special school shall expend funds apportioned pursuant to this section to provide professional learning for **teachers, administrators, paraprofessionals who work with pupils, and classified staff that interact with pupils**, with a focus on any of the following areas:

(1) Coaching and mentoring of staff serving in an instructional setting and beginning teacher or administrator induction, including, but not limited to, coaching and mentoring solutions that address a local need for teachers that can serve all pupil populations with a focus on retaining teachers, and offering structured feedback and coaching systems organized around social-emotional learning, including, but not limited to, promoting teacher self-awareness, self-management, social awareness, relationships, and responsible decision-making skills, improving teacher attitudes and beliefs about one's self and others, and supporting learning communities for educators to engage in a meaningful classroom teaching experience.

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Total Budgeted per Activity

Harvard School of Business: Leading School Strategy & Innovation; Leading People; and Leading Learning for 10 staff.	$2990.00	$3990.00	$4990.00	$11,970
Navigator School Partner Network for Leadership Team and Teachers	$ 8500.00	$	$	$8,500.00
~~**Navigator School Partner Network for Leadership Team and Teachers**~~	~~$~~	~~$20000~~	~~$~~	~~$20,000~~
Academic Coaching / Consulting	$	$20000	$15,354.66	$35,354.66
Subtotal for this section	**$11,490**	**$23,990**	**$20,344.66**	**$52,824.66**

(2) Programs that lead to effective, standards-aligned instruction and improve instruction in literacy across all subject areas, including English language arts, history-social science, science, technology, engineering, mathematics, and computer science.

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Total Budgeted per Activity
Midwest Clinic Training Trip for Music Teacher		$ 2500		$2500
AP College Board Teacher Trainings		$ 3000	$3000	$3000.00
Pre-Referral Intervention Manual-Fourth Edition: 30 copies	$3360	$	$	$3360
Subtotal for this section	**$3360**	**$5500**	**$3000**	**$11860**

(3) Practices and strategies that reengage pupils and lead to accelerated learning.

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Total Budgeted per Activity
Teach Like a Champion Field Guide 2.0: A Practical Resource to Make the 62 Techniques Your Own: 30 copies	$1200			$1200
Teach Like a Champion 3.0: 63 Techniques that Put Students on the Path to College: 30 copies	$900			$900

Subtotal for this section	**$2100**	**$**	**$**	**$2100**

(4) Strategies to implement social-emotional learning, trauma-informed practices, suicide prevention, access to mental health services, and other approaches that improve pupil well-being.

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Total Budgeted per Activity
Subtotal for this section				

(5) Practices to create a positive school climate, including, but not limited to, restorative justice, training around implicit bias, providing positive behavioral supports, multitiered systems of support, transforming a schoolsite's culture to one that values diverse cultural and ethnic backgrounds, and preventing discrimination, harassment, bullying, and intimidation based on actual or perceived characteristics, including disability, gender, gender identity, gender expression, language, nationality, race or ethnicity, religion, or sexual orientation.

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Total Budgeted per Activity
Subtotal for this section				

(6) Strategies to improve inclusive practices, including, but not limited to, universal design for learning, best practices for early identification, and development of individualized education programs for individuals with exceptional needs.

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Total Budgeted per Activity
Subtotal for this section	**$**	**$**	**$**	**$**

(7) Instruction and education to support implementing effective language acquisition programs for English learners, which may include integrated language development within and across content areas, and building and strengthening capacity to increase bilingual and biliterate proficiency.

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Total Budgeted per Activity
<Enter planned activity here>	$	$	$	$
<Add table rows as necessary>				
Subtotal for this section	**$**	**$**	**$**	**$**

(8) New professional learning networks for educators not already engaged in an education-related professional learning network to support the requirements of subdivision (c).

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Total Budgeted per Activity

<Enter planned activity here>	$	$	$	$
<Add table rows as necessary>				
Subtotal for this section	**$**	**$**	**$**	**$**

(9) Instruction, education, and strategies to incorporate ethnic studies curricula adopted pursuant to Section 51226.7 into pupil instruction for grades 7 to 12, inclusive.

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Total Budgeted per Activity
<Add table rows as necessary>				
Subtotal for this section	**$**	**$**	**$**	**$**

(10) Instruction, education, and strategies for certificated and classified educators in early childhood education, or childhood development.

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Total Budgeted per Activity
Subtotal for this section	**$**	**$**	**$**	**$**

SUMMARY OF EXPENDITURES

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Total Budgeted per Activity
Subtotal Section (1)	**$11,490**	**$23,990**	**$20,344.66**	**$55,824.66**
Subtotal Section (2)	**$3360**	**$5500**	**$3000**	**$11860**
Subtotal Section (3)	**$2100**			**$2,100**
Subtotal Section (4)				
Subtotal Section (5)				
Subtotal Section (6)				
Subtotal Section (7)				
Subtotal Section (8)				
Subtotal Section (9)				
Subtotal Section (10)				
Totals by year	**$ 23344.66**	**$23,990**	**$23344.66**	**$66784.66**

Total planned expenditures by the LEA:
$70033.98

Note:
Per EC 41480 (d)(2): On or before September 30, 2026, the LEA must report detailed expenditure information to the California Department of Education, including, but not limited to:

- specific purchases made;
- the number of the following educators who received professional development:
  - Teachers;
  - Administrators;
  - Paraprofessional educators;
  - Classified staff.

AIMS HS School Site Council Meeting Minutes
Monday, September 12, 2022 @ 12:00 Noon
Zoom Link:
https://us02web.zoom.us/j/89106655509?pwd=RmFVY0d4WG4vSHcxVGdwQUZuVHY4QT09

Mr. Maurice Williams, Chair

AGENDA

I. Call to Order

Mr. Williams called the meeting to order at 12:03PM.

SSC Member Roll Call: Ubadi Egeonu (Secretary)- P; Maurice Williams- P; Margarita Esqueda - P; Norman Abshear- P; Jakleen Saleb- P; Ligia Gonzalez- P; Latalya Parish- A; Rick Sharma- P (Quorum Established)

II. Public Comments

None

III. Communications

A. Welcome

B. New SSC Officer Elections

Mr. Williams indicated that the current SSC members are in their second year of their SSC term, but applications would be coming soon for interested candidates.

IV. Reports

V. Old Business

A. None

VI. New Business

A. AIMS HS 2022-23 Educator Effectiveness Block Grant Amendments

Mr. Williams informed the SSC that the EEBG was a categorical funding source of funds set aside for the training of educators for them to be more effective in the classroom environment. Mr. Williams proposed to amend by striking out and inserting the Academic Consulting and Coaching instead of Navigator Schools, which would allow the site more flexibility in funding. Mr. Williams entertained a Motion to approve the EEGB as amended. So Moved By Norman Abshear; Seconded By Ligia Gonzalez-
Motion Approved 6-0

B. 2022-23 AIMS K12 District Title III MOU; English Learner Student Program Subgrant Consortium

The High School's SPSA for Title III funding was previously approved by the SSC for the current school year. However, due to Title III MOU changes from the other school sites, the AIMS District needed to be reapproved by the SSC. Mr. Williams entertained a motion to approve the 2022-23 AIMS K12 Title III MOU. So Moved By Ligia Gonzalez; Seconded By Norman Abshear- **Motion Approved 6-0**

VII. Announcements

VIII. Adjournment

Mr. Williams entertained a motion to adjourn the meeting. So Moved By Norman Abshear; Seconded By Ligia Gonzalez- **Motion Approved 6-0** Meeting adjourned at 12:33pm

AIMS Finance Committee Meeting Item Cover Letter

Item: AIMS Athletic Department Budget Amendments

Presented By: Maurice Williams, AIMS District Athletic Director

Staff Recommendation:

In my capacity as District Athletic Director, I am recommending four amendments to this year ' s Athletic Department Budget, due to programmatic shifts (see attached document.)

Committee Approval: Finance Committee

Total Associated Cost: 0

Included in Budget? Yes

Funding Source: CMO

Over/Under Budget? N/A

Amount Over/Under Budget? N/A

Included in LCAP? Yes

Which LCAP?

Will be included in 2022-23

Current 2022-23 AIMS Athletics Department Budget		
UPC: POSITON CODE	**Title**	**Cost / Stipend Rate**
COACH0002	Cross Country (Assistant Coach)	$2,250
COACH0008	Soccer Assistant Coach (Boys)	$2,250
COACH0012	Volleyball Coach (Girls)	$2,250
COACH0018	Pep Band (Assistant Director)	$3,000

Proposed 2022-23 AIMS Athletics Department Budget As Amended			
UPC: POSITON CODE	**Title**	**Cost / Stipend Rate**	**Rationale**
COACH0002	~~Cross Country (Assistant Coach)~~ Volleyball Assistant Coach (Boys)	$2,250	Discretionary programmatic shifts
COACH0008	~~Soccer Assistant Coach (Boys)~~ Volleyball Assistant Coach (Girls)	$2,250	Discretionary programmatic shifts
COACH0012	Volleyball Coach (Girls)	~~$2,250~~ $3,250	$2250 amount is a typo as seasonal Head Coaches were to receive $3250 as a stipend.
COACH0018	~~Pep Band (Assistant Director)~~	~~$3,000~~	Discretionary programmatic shifts

AIMS Finance Committee Meeting Item Cover Letter

Item: 2022-23 AIMS HS ESSER III (Amended)

Presented By: Maurice Williams

Staff Recommendation:

It is recommended that the Finance Committee accept the 2022-23 ESSER III as amended. Additional programming using ESSER III funds was provided by eliminating the School Nurse contract.

Committee Approval: Finance Committee

Total Associated Cost: N/A

Included in Budget? Yes

Funding Source: ESSER III

Over/Under Budget?

Amount Over/Under Budget?

N/A

Included in LCAP? Yes

Which LCAP?

2022-23

2022-23 AIMS HS ESSER III Amendment EZ Read Summary			
Item	**Narrative**	**Cost**	**LCAP Goal**
All Tied Up	AIMS HS will partner with All Tied Up to engage in student mentorship and social emotional development.	$ 11,500	4.19
Afterschool SGA Leadership & Drama Programming	AIMS HS will provide after school SGA Leadership and Drama Programming.	$ 18,000	2.13
Acellus Learning	Acellus Online Learning Accelerator will help provide supplemental education and credit recovery options to all	$ 22,500	1.6
IXL (Math / English)	IXL supplemental curriculum will help address learning loss for AIMS HS students in English and in Math.	$ 14,535	1.1
Chromebook Cases	Chromebook Cases will help provide greater protection of student laptops and reduce the number of broken devices.	$ 14,539	2.3

Summary of Planned ESSER III Expenditures			
	Adopted 7/1/2022	**Amended 10/14/2022**	
Strategies for Continuous and Safe In-Person Learning	$ 160,000	$ 90,426	
Addressing Lost Instructional Time (a minimum of 20 percent of the LEAs ESSER III funds)	$ 131,754	$ 201,328.25	
Total Remaining Unallocated Funds for 2022-23 ESSER III	$ -	$ 14,925.75	

California Department of Education
July 2022 | Amended October 14, 2022

ESSER III Expenditure Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
AIMS College Prep High School	Maurice Williams, Head of School	maurice.williams@aimsk12.org

School districts, county offices of education, or charter schools, collectively known as LEAs, that receive Elementary and Secondary School Emergency Relief (ESSER) funds under the American Rescue Plan Act, referred to as ESSER III funds, are required to develop a plan for how they will use their ESSER III funds. In the plan, an LEA must explain how it intends to use its ESSER III funds to address students' academic, social, emotional, and mental health needs, as well as any opportunity gaps that existed before, and were worsened by, the COVID-19 pandemic. An LEA may also use its ESSER III funds in other ways, as detailed in the Fiscal Requirements section of the Instructions. In developing the plan, the LEA has flexibility to include community input and/or actions included in other planning documents, such as the Local Control and Accountability Plan (LCAP), provided that the input and actions are relevant to the LEA's Plan to support students.

For more information please see the Instructions.

Other LEA Plans Referenced in this Plan

Plan Title	Where the Plan May Be Accessed
AIMS HS LCAP	The plan can be found on the school's website:
[Insert plan name here]	[Insert description of where the plan may be accessed here]

Summary of Planned ESSER III Expenditures

Below is a summary of the ESSER III funds received by the LEA and how the LEA intends to expend these funds in support of students.

Total ESSER III funds received by the LEA

$764,385

Plan Section	Total Planned ESSER III Expenditures
Strategies for Continuous and Safe In-Person Learning	$90425.75
Addressing Lost Instructional Time (a minimum of 20 percent of the LEAs ESSER III funds)	$201328.3
Use of Any Remaining Funds	[$ 0.00]

Total ESSER III funds included in this plan

$291,754 (July 1, 2022); $276,828 (October 14, 2022)

Community Engagement

An LEA's decisions about how to use its ESSER III funds will directly impact the students, families, and the local community. The following is a description of how the LEA meaningfully consulted with its community members in determining the prevention and mitigation strategies, strategies to address the academic impact of lost instructional time, and any other strategies or activities to be implemented by the LEA. In developing the plan, the LEA has flexibility to include input received from community members during the development of other LEA Plans, such as the LCAP, provided that the input is relevant to the development of the LEA's ESSER III Expenditure Plan.

For specific requirements, including a list of the community members that an LEA is required to consult with, please see the Community Engagement section of the Instructions.

A description of the efforts made by the LEA to meaningfully consult with its required community members and the opportunities provided by the LEA for public input in the development of the plan.

Engagements were made with the teachers and staff during staff development meetings. Engagements were also made with students during Student Government Association meetings. Engagements with families were made and continue to be made on an ongoing basis - particularly in considering the future years allocation of ESSER III funds. The ESSER III plan was approved by our school's School Site Council.

A description of how the development of the plan was influenced by community input.

Based upon community input, there was an expressed need to maintain existing chromebooks supplies for students and teachers. Additionally, the AIMS HS community responded favorably to maintaining the presence of our health clerk. Teachers also requested more opportunities and training to engage students and families in addressing mental health concerns.

Actions and Expenditures to Address Student Needs

The following is the LEA's plan for using its ESSER III funds to meet students' academic, social, emotional, and mental health needs, as well as how the LEA will address the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic. In developing the plan, the LEA has the flexibility to include actions described in existing plans, including the LCAP and/or Expanded Learning Opportunity (ELO) Grant Plan, to the extent that the action(s) address the requirements of the ESSER III Expenditure Plan.

For specific requirements, please refer to the Actions and Expenditures to Address Student Needs section of the Instructions.

Strategies for Continuous and Safe In-Person Learning

A description of how the LEA will use funds to continuously and safely operate schools for in-person learning in a way that reduces or prevents the spread of the COVID-19 virus.

Total ESSER III funds being used to implement strategies for continuous and safe in-person learning

$160000

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
~~[LCAP, Goal 4, Action 14]~~	~~School Nurse~~	~~The AIMS HS school nurse will help provide basic COVID-19 assessment, support student success by providing health care through assessment, intervention, and follow-up for all children within the school setting. By addressing the physical, mental, emotional, and social health needs, students will be supported in the learning process and poised for achievement.~~	~~$96,000~~
[LCAP, Goal 4, Action 14]	Health Clerk	AIMS HS will continue to contract a Health Clerk to help conduct weekly rapid COVID tests to all staff and students.	$50,000
[LCAP, Goal 2, Action 3]	Masks for Safe in Person Learning	Masks for safe in person learning as a result of the continued prevalence of COVID-19.	$6,000
[LCAP, Goal 4, Action 19]	Mental Health Workshops / Presentations	Tom Thelen from Mental Health 101 will provide professional development and support services to the AIMS HS Community.	$8,000
[LCAP, Goal 4, Action 19]	Mental Health Workshops / Presentations: All Tied Up	AIMS HS will partner with All Tied Up to engage in student mentorship and social emotional opportunities.	$11,500

Addressing the Impact of Lost Instructional Time

A description of how the LEA will use funds to address the academic impact of lost instructional time.

Total ESSER III funds being used to address the academic impact of lost instructional time

$131754

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
[LCAP, Goal 2, Action 4]	Academic Coaching	Academic Coaches will provide extensive support for teachers through weekly coaching and professional development	$50,754
[LCAP, Goal 2, Action 7]	Student Tutor / Aides	Student Tutors / Aides will help provide academic support to AIMS HS students during Academic Saturday School and as needed.	$50,000
[LCAP, Goal 4, Action 15]	Student Computers	AIMS HS will maintain a consistent inventory of student and teacher computers to help mitigate learning loss.	$31,000
[LCAP, Goal 1, Action 6]	Acellus Learning	Acellus Online Learning Accelerator will help provide supplemental education and credit recovery options to all students.	$22,500
[LCAP, Goal 2, Action 13]	After School SGA Leadership and Drama Programming	AIMS HS will provide after school SGA Leadership and Drama Programming.	$18,000
[LCAP, Goal 1, Action 1]	IXL (Math / English)	IXL supplemental curriculum will help address learning loss for AIMS HS students in English and in Math.	$14,535
[LCAP, Goal 2, Action 3]	Chromebook Cases	Chromebook Cases will help provide greater protection of student laptops and reduce the number of broken devices.	$14,539

Use of Any Remaining Funds

A description of how the LEA will use any remaining ESSER III funds, as applicable.

Total ESSER III funds being used to implement additional actions

[$ 0.00]

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
[Plan, Goal #, Action #]	[Short title of the action]	[A description of the action]	[$ 0.00]
[Plan, Goal #, Action #]	[Short title of the action]	[A description of the action]	[$ 0.00]
[Plan, Goal #, Action #]	[Short title of the action]	[A description of the action]	[$ 0.00]

Ensuring Interventions are Addressing Student Needs

The LEA is required to ensure its interventions will respond to the academic, social, emotional, and mental health needs of all students, and particularly those students most impacted by the COVID–19 pandemic. The following is the LEA's plan for ensuring that the actions and expenditures in the plan are addressing the identified academic, social, emotional, and mental health needs of its students, and particularly those students most impacted by the COVID–19 pandemic.

Action Title(s)	How Progress will be Monitored	Frequency of Progress Monitoring
Mental Health Workshops / Presentations	90% of AIMS HS students, 90% of AIMS HS teachers, at least 25% of AIMS HS families will attend the Mental Health Workshops / Presentations. Progress will be monitored by collecting attendance data.	Once a Year
Student Computers	Based upon randomly assigned surveys, at least 95% of students will bring their school issued student computers to class.	Monthly
Acellus Learning	100% of students will earn a B or above in Acellus classes by the end of the academic school year.	Once per academic quarter

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IXL (Math / English)	50% of Math and English classes will experience increases in overall student benchmark scores as a result of using IXL.	Once per academic quarter
Mental Health Workshops / Presentations: All Tied Up	85% of students participants will rate their experiences with All Tied Up in a positive rating.	Once per semester.

ESSER III Expenditure Plan Instructions

Introduction

School districts, county offices of education (COEs), or charter schools, collectively known as local educational agencies (LEAs), that receive Elementary and Secondary School Emergency Relief (ESSER) funds under the American Rescue Plan (ARP) Act, referred to as ESSER III funds, are required to develop a plan for how they will use ESSER III funds to, at a minimum, address students' academic, social, emotional, and mental health needs, as well as the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic.

The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before October 29, 2021 and must be submitted for review and approval within five days of adoption. A school district must submit its ESSER III Expenditure Plan to its COE for review and approval; a COE must submit its plan to the California Department of Education for review and approval. A charter school must submit its plan to its chartering authority for review and to the COE of the county in which the charter school operates for review and approval.

In addition, consistent with the requirements of the ARP, Volume 86, *Federal Register*, page 21201, April 22, 2021, the ESSER III Expenditure Plan must be:

- Written in an understandable and uniform format;
- Written in a language that parents can understand, to the extent practicable;
    - If it is not practicable to provide written translations to a parent with limited English proficiency, the plan must be orally translated for parents
- Provided in an alternative format to a parent who is an individual with a disability as defined by the Americans with Disabilities Act, upon request; and
- Be made publicly available on the LEA's website.

For additional information regarding ESSER III funding please see the ARP Act Funding web page at https://www.cde.ca.gov/fg/cr/arpact.asp.

For technical assistance related to the ESSER III Expenditure Plan template and instructions, please contact LCFF@cde.ca.gov. For all other questions related to ESSER III, please contact EDReliefFunds@cde.ca.gov.

Fiscal Requirements

- The LEA must use at least 20 percent (20%) of its ESSER III apportionment for expenditures related to addressing the academic impact of lost instructional time through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.

- For purposes of this requirement, “evidence-based interventions” include practices or programs that have evidence to show that they are effective at producing results and improving outcomes when implemented. This kind of evidence has generally been produced through formal studies and research. There are four tiers, or levels, of evidence:
  - **Tier 1 – Strong Evidence**: the effectiveness of the practices or programs is supported by one or more well-designed and well-implemented randomized control experimental studies.
  - **Tier 2 – Moderate Evidence**: the effectiveness of the practices or programs is supported by one or more well-designed and well-implemented quasi-experimental studies.
  - **Tier 3 – Promising Evidence**: the effectiveness of the practices or programs is supported by one or more well-designed and well-implemented correlational studies (with statistical controls for selection bias).
  - **Tier 4 – Demonstrates a Rationale**: practices that have a well-defined logic model or theory of action, are supported by research, and have some effort underway by a State Educational Agency, LEA, or outside research organization to determine their effectiveness.
- For additional information please see the Evidence-Based Interventions Under the ESSA web page at https://www.cde.ca.gov/re/es/evidence.asp.

- The LEA must use the remaining ESSER III funds consistent with section 2001(e)(2) of the ARP Act, including for:
  - Any activity authorized by the Elementary and Secondary Education Act (ESEA) of 1965;
  - Any activity authorized by the Individuals with Disabilities Education Act (IDEA);
  - Any activity authorized by the Adult Education and Family Literacy Act;
  - Any activity authorized by the Carl D. Perkins Career and Technical Education Act of 2006;
  - Coordination of preparedness and response efforts of LEAs with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to COVID-19;
  - Activities to address the unique needs of low-income students, students with disabilities, English learners, racial and ethnic minorities, homeless students, and foster youth, including how outreach and service delivery will meet the needs of each population;
  - Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs;
  - Training and professional development for staff of the LEA on sanitation and minimizing the spread of infectious diseases;

- Purchasing supplies to sanitize and clean the facilities of an LEA, including buildings operated by such agency;
- Planning for, coordinating, and implementing activities during long-term closures, including providing meals to eligible students, providing technology for online learning to all students, providing guidance for carrying out requirements under IDEA, and ensuring other educational services can continue to be provided consistent with all Federal, State, and local requirements;
- Purchasing education technology (including hardware, software, and connectivity) for students who are served by the LEA that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and children with disabilities, which may include assistive technology or adaptive equipment;
- Providing mental health services and supports, including through the implementation of evidence-based full-service community schools;
- Planning and implementing activities related to summer learning and supplemental after school programs, including providing classroom instruction or online learning during the summer months and addressing the needs of underserved students;
- Addressing learning loss among students, including underserved students, by:
    - Administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiated instruction,
    - Implementing evidence-based activities to meet the comprehensive needs of students,
    - Providing information and assistance to parents and families of how they can effectively support students, including in a distance learning environment, and
    - Tracking student attendance and improving student engagement in distance education;

  Note: A definition of "underserved students" is provided in the Community Engagement section of the instructions.
- School facility repairs and improvements to enable operation of schools to reduce risks of virus transmission and exposure to environmental health hazards, and to support student health needs;
- Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and nonmechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door replacement;

- Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention (CDC) for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff;
- Other activities that are necessary to maintain the operation of and continuity of services in LEAs and continuing to employ existing staff of the LEA.

Other LEA Plans Referenced in this Plan

In developing the plan, the LEA has flexibility to include community input and/or actions included in other planning documents, such as the Local Control and Accountability Plan (LCAP) and/or the Expanded Learning Opportunities (ELO) Grant Plan, provided that the input and/or actions address the requirements of the ESSER III Expenditure Plan.

An LEA that chooses to utilize community input and/or actions from other planning documents must provide the name of the plan(s) referenced by the LEA and a description of where the plan(s) may be accessed by the public (such as a link to a web page or the street address of where the plan(s) are available) in the table. The LEA may add or delete rows from the table as necessary.

An LEA that chooses not to utilize community input and/or actions from other planning documents may provide a response of “Not Applicable” in the table.

Summary of Expenditures

The Summary of Expenditures table provides an overview of the ESSER III funding received by the LEA and how the LEA plans to use its ESSER III funds to support the strategies and interventions being implemented by the LEA.

Instructions

For the ‘Total ESSER III funds received by the LEA,’ provide the total amount of ESSER III funds received by the LEA.

In the Total Planned ESSER III Expenditures column of the table, provide the amount of ESSER III funds being used to implement the actions identified in the applicable plan sections.

For the ‘Total ESSER III funds included in this plan,’ provide the total amount of ESSER III funds being used to implement actions in the plan.

Community Engagement

Purpose and Requirements

An LEA’s decisions about how to use its ESSER III funds will directly impact the students, families, and the local community, and thus the LEA’s plan must be tailored to the specific needs faced by students and schools. These community members will have significant

insight into what prevention and mitigation strategies should be pursued to keep students and staff safe, as well as how the various COVID–19 prevention and mitigation strategies impact teaching, learning, and day-to-day school experiences.

An LEA must engage in meaningful consultation with the following community members, as applicable to the LEA:

- Students;
- Families, including families that speak languages other than English;
- School and district administrators, including special education administrators;
- Teachers, principals, school leaders, other educators, school staff, and local bargaining units, as applicable.

“Meaningful consultation” with the community includes considering the perspectives and insights of each of the required community members in identifying the unique needs of the LEA, especially related to the effects of the COVID-19 pandemic. Comprehensive strategic planning will utilize these perspectives and insights to determine the most effective strategies and interventions to address these needs through the programs and services the LEA implements with its ESSER III funds.

Additionally, an LEA must engage in meaningful consultation with the following groups to the extent that they are present or served in the LEA:

- Tribes;
- Civil rights organizations, including disability rights organizations (e.g. the American Association of People with Disabilities, the American Civil Liberties Union, National Association for the Advancement of Colored People, etc.); and
- Individuals or advocates representing the interests of children with disabilities, English learners, homeless students, foster youth, migratory students, children who are incarcerated, and other underserved students.
    - For purposes of this requirement “underserved students” include:
        - Students who are low-income;
        - Students who are English learners;
        - Students of color;
        - Students who are foster youth;
        - Homeless students;

- Students with disabilities; and
- Migratory students.

LEAs are also encouraged to engage with community partners, expanded learning providers, and other community organizations in developing the plan.

Information and resources that support effective community engagement may be found under *Resources* on the following web page of the CDE's website: https://www.cde.ca.gov/re/lc.

Instructions

In responding to the following prompts, the LEA may reference or include input provided by community members during the development of existing plans, including the LCAP and/or the ELO Grant Plan, to the extent that the input is applicable to the requirements of the ESSER III Expenditure Plan. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA's local community.

A description of the efforts made by the LEA to meaningfully consult with its required community members and the opportunities provided by the LEA for public input in the development of the plan.

A sufficient response to this prompt will describe how the LEA sought to meaningfully consult with its required community members in the development of the plan, how the LEA promoted the opportunities for community engagement, and the opportunities that the LEA provided for input from the public at large into the development of the plan.

As noted above, a description of "meaningful consultation" with the community will include an explanation of how the LEA has considered the perspectives and insights of each of the required community members in identifying the unique needs of the LEA, especially related to the effects of the COVID-19 pandemic.

A description of the how the development of the plan was influenced by community input.

A sufficient response to this prompt will provide clear, specific information about how input from community members and the public at large was considered in the development of the LEA's plan for its use of ESSER III funds. This response must describe aspects of the ESSER III Expenditure Plan that were influenced by or developed in response to input from community members.

- For the purposes of this prompt, "aspects" may include:
  - Prevention and mitigation strategies to continuously and safely operate schools for in-person learning;
  - Strategies to address the academic impact of lost instructional time through implementation of evidence-based interventions (e.g. summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs);

- Any other strategies or activities implemented with the LEA's ESSER III fund apportionment consistent with section 2001(e)(2) of the ARP Act; and
- Progress monitoring to ensure interventions address the academic, social, emotional, and mental health needs for all students, especially those students disproportionately impacted by COVID-19

For additional information and guidance, please see the U.S. Department of Education's Roadmap to Reopening Safely and Meeting All Students' Needs Document, available here: https://www2.ed.gov/documents/coronavirus/reopening-2.pdf.

Planned Actions and Expenditures

Purpose and Requirements

As noted in the Introduction, an LEA receiving ESSER III funds is required to develop a plan to use its ESSER III funds to, at a minimum, address students' academic, social, emotional, and mental health needs, as well as the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic.

Instructions

An LEA has the flexibility to include actions described in existing plans, including the LCAP and/or ELO Grant Plan, to the extent that the action(s) address the requirements of the ESSER III Expenditure Plan. When including action(s) from other plans, the LEA must describe how the action(s) included in the ESSER III Expenditure Plan supplement the work described in the plan being referenced. The LEA must specify the amount of ESSER III funds that it intends to use to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA. Descriptions of actions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA's local community.

Strategies for Continuous and Safe In-Person Learning

Provide the total amount of funds being used to implement actions related to Continuous and Safe In-Person Learning, then complete the table as follows:

- If the action(s) are included in another plan, identify the plan and provide the applicable goal and/or action number from the plan. If the action(s) are not included in another plan, write "N/A".
- Provide a short title for the action(s).
- Provide a description of the action(s) the LEA will implement using ESSER III funds for prevention and mitigation strategies that are, to the greatest extent practicable, in line with the most recent CDC guidance, in order to continuously and safely operate schools for in-person learning.
- Specify the amount of ESSER III funds the LEA plans to expend to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA.

Addressing the Impact of Lost Instructional Time

As a reminder, the LEA must use not less than 20 percent of its ESSER III funds to address the academic impact of lost instructional time. Provide the total amount of funds being used to implement actions related to addressing the impact of lost instructional time, then complete the table as follows:

- If the action(s) are included in another plan, identify the plan and provide the applicable goal and/or action number from the plan. If the action(s) are not included in another plan, write “N/A”.
- Provide a short title for the action(s).
- Provide a description of the action(s) the LEA will implement using ESSER III funds to address the academic impact of lost instructional time through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.
- Specify the amount of ESSER III funds the LEA plans to expend to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA.

Use of Any Remaining Funds

After completing the Strategies for Continuous and Safe In-Person Learning and the Addressing the Impact of Lost Instructional Time portions of the plan, the LEA may use any remaining ESSER III funds to implement additional actions to address students’ academic, social, emotional, and mental health needs, as well as to address opportunity gaps, consistent with the allowable uses identified above in the Fiscal Requirements section of the Instructions. LEAs choosing to use ESSER III funds in this manner must provide the total amount of funds being used to implement actions with any remaining ESSER III funds, then complete the table as follows:

- If the action(s) are included in another plan, identify the plan and provide the applicable goal and/or action number from the plan. If the action(s) are not included in another plan, write “N/A”.
- Provide a short title for the action(s).
- Provide a description of any additional action(s) the LEA will implement to address students’ academic, social, emotional, and mental health needs, as well as to address opportunity gaps, consistent with the allowable uses identified above in the Fiscal Requirements section of the Instructions. If an LEA has allocated its entire apportionment of ESSER III funds to strategies for continuous and safe in-person learning and/or to addressing the impact of lost instructional time, the LEA may indicate that it is not implementing additional actions.
- Specify the amount of ESSER III funds the LEA plans to expend to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA. If the LEA it is not implementing additional actions the LEA must indicate “$0”.

Ensuring Interventions are Addressing Student Needs

The LEA is required to ensure its interventions will respond to the academic, social, emotional, and mental health needs of all students, and particularly those students most impacted by the COVID–19 pandemic, including students from low-income families, students of color, English learners, children with disabilities, students experiencing homelessness, children in foster care, and migratory students.

The LEA may group actions together based on how the LEA plans to monitor the actions' progress. For example, if an LEA plans to monitor the progress of two actions in the same way and with the same frequency, the LEA may list both actions within the same row of the table. Each action included in the ESSER III Expenditure Plan must be addressed within the table, either individually or as part of a group of actions.

Complete the table as follows:

- Provide the action title(s) of the actions being measured.
- Provide a description of how the LEA will monitor progress of the action(s) to ensure that they are addressing the needs of students.
- Specify how frequently progress will be monitored (e.g. daily, weekly, monthly, every 6 weeks, etc.).

California Department of Education
June 2021

INVOICE
#990016

All Tied Up

530 Canyon Oaks Dr., Unit B

Oakland, Ca 94605

Attention: Brenda Nixon/Maurice Williams

AIMS College Prep High School

Date: August 23, 2022

All Tied Up Workshop Series (Armand Carr and Eileen Gazaway Honorarium)

1st and 2nd Semester 2022/2023

Terms: ***Check payable to All Tied Up*** *530 Canyon Oaks Dr., Unit B Oakland, Ca 94605*

Description	Cost
Workshop Series 1st and 2nd Semester(Honorarium)	**$10,000**
Administrative 1st and 2nd Semester	**$1,500**
Balance Due	**$ 11,500**

Thank you for your business!

Questions contact: imanagearmand@gmail.com
510-571-7999

STATEMENT

International Academy of Science
Acellus Education Center
11020 N. Ambassador Drive
Kansas City, MO 64153
USA

Voice: 816-229-3800
Fax: 816-229-1000

Statement Date: Oct 6, 2022
Customer ID: 10003070
Coordinator: Dr. Marti Asay

To:

AIMS K-12 College Prep Charter District
Attn: Chaniel Clark
746 Grand Avenue
Oakland, CA 94606

Amount Enclosed
$ _____

Date	Due Date	Invoice	Paid/Credit	Description	Amount	Balance
8/22/22	9/21/22	88678	Part		22,500.00	22,500.00
					TOTAL	**22,500.00**

0-30	31-60	61-90	Over 90 days
0.00	22,500.00	0.00	0.00



IXL QUOTE

IXL Learning
777 Mariners Island Blvd., Suite 600
San Mateo, CA 94404

Quote # 1206374
Date: October 11, 2022

To:
Maurice Williams
AIMS College Prep High School
764 Grand Avenue
Oakland, CA 94610

Comments or special instructions:

SALESPERSON	TERMS	SUBSCRIPTION DURATION	QUOTE VALID UNTIL
Katherine Plommer		1 year	November 11, 2022

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
1	IXL site license (Grades 9-12: 450 students) Subjects: Math and ELA	$153000.00	$15,300.00
	New Building Discount (5%)	-$765.00	-$765.00
	Unlimited instructor accounts included		
	Google single sign-on services included		
		SUBTOTAL	$14,535.00
		SALES TAX	--
		SHIPPING & HANDLING	$0.00
		TOTAL due	$145350.00

Ordering instructions:
We accept payment by purchase order, check, or credit card. School POs should be faxed to 1-650-372-4301 or e-mailed to orders@ixl.com. Please be sure to list the confirmation number on your payment or purchase order.

QUOTE

VolumeCases
PO Box 455
Boca Raton, FL 33429
561.571.2523
James Koch
James@VolumeCases.com

DATE
10/14/22

VALID UNTIL
11/14/22

Billing address:
Maurice Williams
Aims College Prep
746 Grand Avenue, Oakland, CA 94610

PROJECT DESCRIPTION
Cases

QUOTE NO.	SHIP DATE	SHIP VIA	SALESPERSON	TERMS
4514	~35 Days	FEDEX	James Koch	NET15

ITEM NO.	DESCRIPTION	QTY	UNIT PRICE	TOTAL
ZIP-CS	Zip Case™ • Lenovo 100e	500	$27.45	$13,725.00
WARRANTY	Lifetime Warranty	1	$0.00	$0.00
SHIPPING	Shipping Cost	1	$814.25	$814.25
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
		TOTAL		**$14,539.25**

For questions concerning this formal quote, please contact

James Koch | Phone: 561.571.2523 | Fax: 561.571.2524 | James@VolumeCases.Com

PO Box 455 | Boca Raton | FL | 33429 | www.VolumeCases.com

COLLEGE PREP
HIGH SCHOOL

AIMS HS School Site Council Meeting
Friday, October 14, 2022 @ 4PM

Zoom Link: https://us02web.zoom.us/j/87465597954?pwd=KzVtOGFUbUtsUzFOcTU4LzYzK0srdz09

AGENDA
I. Call to Order
II. Public Comments

III. Communications
A. Welcome

IV. Reports
A. AIMS HS Budget / Enrollment Updates
B. B. SSC New Member Update

V. Old Business
A. None

VI. New Business
A. 2022-23 AIMS HS ESSER III Amendments
B. 2022-23 AIMS HS SPSA Amendments

VII. Announcements
VIII. Adjournment

COLLEGE PREP
HIGH SCHOOL

AIMS HS School Site Council Meeting Minutes

Friday, October 14, 2022 @ 4PM

Zoom Link:
https://us02web.zoom.us/j/87465597954?pwd=KzVtOGFUbUtsUzFOcTU4LzYzK0srdz09

Maurice Williams, Chair
Ubadi Egeonu, Secretary

AGENDA

I. Call to Order

Meeting called to order at 4:05

A. Roll Call: (All members were present with the exception of Latalya Parrish and Jakleen Saleb)

Maurice Williams - P
Norman Abshear - T (4:08PM)
Ligia Gonzalez - P
Jakleen Saleb - A
Maggie Esqueda -P
Latalya Parrish - A
Ubadi Egeonu - P
Riwaj Nepal - P
Brenda Nixon - P

Mr. Williams entertained a motion to strike New Business B from the agenda due to a submission error and to approve the adoption of the Agenda as amended. So Moved By Ligia Gonzalez; Seconded By Norman Abshear- **Motion Approved**

B. Adoption of the Agenda: So Moved by Latalya Parrish; Seconded by Norman Abshear

II. Public Comments No Public Comments

III. Communications

A. Welcome

Verified By:_____ Date: _____

IV. Reports

A. AIMS HS Budget / Enrollment Updates
   a. AIMS HS placed enrollment caps at certain grade levels to account for classroom oversizing within particular grade levels. This and student transfers has led to a current student population of 438 students. There will probably be a meeting in November to adjust the budget to compensate.

B. B. SSC New Member Update
   a. AIMS HS is looking to add more members to join the SSC. Prospective Members: Shelly Chen, Shemika Lilly, & Lanada Reed.
   b. Shimika Lilly has a 9 and 10th grader at AIMS High School. She has a background in finance. She wants her kids to be successful and with her input she hopes to help do that.
   c. Lanada Reed has an 8th grader at the middle school and 9th grade at the High school in AIMS K12. She loves working numbers, doing research, and advocating for students. She likes being in the know and helping in any way she can.
   d. Shelly Chen has a 12th grader and 9th grader at AIMS. She wants to support her kids as much as she can. Shelly Chen is a dental hygienist and teaches students occasionally about her practice.
   e. By October 15, a parent ballot will be created where parents can vote for SSC members.

V. Old Business

A. None

VI. New Business

A. 2022-23 AIMS HS ESSER III Amendments
   a. An amendments to the 2022-23 ESSER III plan were introduced to reallocate funds due to the lack of need for the School/Nurse position at the High School.
   b. With the Free Money (Around $96K), it can be used to help All Tied Up for their services, the SGA and VPA Department, and Acellus Lab.

Verified By:_____ Date: _____

Additionally, a new learning program at the high school, IXL can be added for intervention and to address learning loss (Any Math/ELA class between 9th to 12th grade). Finally, chromebook cases can be purchased to protect our assets.

c. Total Remaining Unallocated funds: $14,925.75 can be decided to be used before the end of the school year or move to next year's ESSER III funds.

Chair entertained motion to approve the amended 2022-23 AIMS HS ESSER III Amendments: So Moved By Rick Sharma; Seconded By Norman Abshear- **Motion Approved**

Maurice Williams - Y
Norman Abshear - Y
Ligia Gonzalez - Y
Maggie Esqueda -Y
Ubadi Egeonu - Y
Riwaj Nepal - Y
Brenda Nixon - Y

VII. Announcements

AIMS HS will probably hold an SSC meeting next month. We will have a parent's voting ballot out for SSC as soon as Sunday. You need at least 1 vote from another parent to join SSC. Girls VB team will be in playoffs next week; Monday: Quarterfinals, Wednesday: Semifinals, and Friday: Championship game.

The following week is Spirit Week with the last games of the regular season for AIMS HS Mens Golden Eagles soccer team. Additionally, Homecoming Dance is Nov 5. ***Parents and staff are encouraged to support the AIMS athletes or volunteer to chaperone at Homecoming.***

VIII. Adjournment

Chair entertains motion to adjourn meeting: Seconded By Norman Abshear- **Motion Approved Unanimously**

Meeting Adjourned at 4:37 pm

Verified By:_____ Date: _____

AIMS Finance Committee Meeting Item Cover Letter

Item: Virginia Williamson Academic Consultant Contract

Presented By: Maurice Williams, Head of School

Staff Recommendation:

Per the 2022-23 adopted ESSER III, EEBG, and budget, AIMS HS has allocated funds for Academic Consultants and Coaching. This consultant contract for Virginia Williamson stipulates fee amounts for services rendered.

Committee Approval: Finance Committee

Total Associated Cost: Up to $18,730

Included in Budget? Yes

Funding Source: ESSER III; EEBG

Over/Under Budget?

Amount Over/Under Budget? N/A

Included in LCAP? Yes

Which LCAP?

Is included in the 2022-23; LCAP Goal 2.4

Professional Services Agreement

Virginia Williamson

22586 Fifth St., Hayward, CA 94541

510-604-1744

This Professional Services Agreement stipulates that the AIMS College Preparatory High School (AIMS) shall contract **VIRGINIA WILLIAMSON (CONSULTANT)** to provide professional services under the following terms and conditions:

Term: 2022-2023 Academic School Year

Scope of Work: CONSULTANT shall provide AIMS teachers:

- Academic Coaching, as necessary, to improve instructional practices and delivery
- Professional Development training, as directed by the Head of School
- Observations with feedback
- Feedback and guidance on Deliverables: Syllabi, Pacing Guides, Lesson Plans, CSTP Self-Assessment & Goal Setting, Reflections of Practice, Peer Observation Reflections
- Communications via emails, Slack, in-person meeting

Payment: For services rendered, AIMS shall pay CONSULTANT based on a rate of $80 per billable hour, not to exceed a maximum of 234.125 hours, for a total of $18,730.00. CONSULTANT shall submit monthly invoices via electronic mail to Maurice Williams, AIMS Head of School maurice.williams@aimsk12.org on the 1st day of every month during the term. The termination date for this contract shall be June 30, 2023.

Conditions:

1. CONSULTANT hereby agrees to submit her/his verification of tuberculosis clearance and fingerprinting by the California Department of Justice and Federal Bureau of Investigation for a criminal records check pursuant to California Education Code.
2. CONSULTANT hereby agrees to complete the AIMS Consultant Registration Form and submit a signed W-9 form.
3. Any Modifications to this Agreement shall be established in writing signed by both parties.
4. Either party may terminate this Professional Services Agreement without cause upon (30) days written notice to the other party.

The following principals hereby agree to the terms and conditions of this Professional Services Agreement, stated above:

Virginia Williamson

Virginia Williamson, Consultant

Maya Woods-Cadiz, Superintendent

7/1/22

Date

Date

AIMS Finance Committee Meeting Item Cover Letter

Item: Sharon Tom Academic Consultant Contract

Presented By: Maurice Williams, Head of School

Staff Recommendation:

Per the 2022-23 adopted ESSER III, EEBG, and budget, AIMS HS has allocated funds for Academic Consultants and Coaching. This consultant contract for Sharon Tom stipulates fee amounts for services rendered.

Committee Approval: Finance Committee

Total Associated Cost: Up to $40,290

Included in Budget? Yes

Funding Source: ESSER III; EEBG

Over/Under Budget?

Amount Over/Under Budget?

N/A

Included in LCAP? Yes

Which LCAP?

Is included in the 2022-23; LCAP Goal 2.4

Professional Services Agreement

Sharon Tom

639 Walavista Ave., Oakland, CA 94610

510-381-7722

This Professional Services Agreement stipulates that the AIMS College Preparatory High School (AIMS) shall contract **SHARON TOM (CONSULTANT)** to provide professional services under the following terms and conditions:

Term: 2022-2023 Academic School Year

Scope of Work: CONSULTANT shall provide AIMS teachers:

- Academic Coaching, as necessary, to improve instructional practices and delivery
- Professional Development training, as directed by the Head of School
- Observations with feedback
- Feedback and guidance on Deliverables: Syllabi, Pacing Guides, Lesson Plans, CSTP Self-Assessment & Goal Setting, Reflections of Practice, Peer Observation Reflections
- Communications via emails, Slack, in-person meetings

Payment: For services rendered, AIMS shall pay CONSULTANT a billable amount of $80 per billable hour, not to exceed a maximum of 590.61 hours, for a total of $40,290.00. The termination date of this contract will be June 30, 2023. CONSULTANT shall submit monthly invoices via electronic mail to Maurice Williams, AIMS Head of School maurice.williams@aimsk12.org on the 1st day of every month during the term.

Conditions:

1. CONSULTANT hereby agrees to submit her/his verification of tuberculosis clearance and fingerprinting by the California Department of Justice and Federal Bureau of Investigation for a criminal records check pursuant to California Education Code.
2. CONSULTANT hereby agrees to complete the AIMS Consultant Registration Form and submit a signed W-9 form.
3. Any Modifications to this Agreement shall be established in writing signed by both parties.
4. Either party may terminate this Professional Services Agreement without cause upon (30) days written notice to the other party.

The following principals hereby agree to the terms and conditions of this Professional Services Agreement, stated above:

_____ _____

Sharon Tom, Consultant Maya Woods-Cadiz, Superintendent

_____ _____

Date Date

Coversheet

All Tied UP Vendor Agreement

Section: III. Action Items
Item: C. All Tied UP Vendor Agreement
Purpose: Vote
Submitted by:
Related Material: All Tied Up -AIMS Agreement.pdf
Final Cover Letter All Tied Up.pdf

Contract for Services
Contract term July 2022-June 2023

All Tied Up
1721 Broadway, Ste 201
Oakland, Ca 94612
510-571-7999

Armand Carr, Founder/CEO
Eileen Gazaway, Executive Director

Date: October 11, 2022

All Tied Up is dedicated to developing, nurturing and sustaining partnerships with businesses, community groups, educational institutions and non-profit organizations with a shared vision. Our goal is to enhance our community by providing practical support that creates a true paradigm shift, instituting positive change, thus improving lives.

Term of Contract: This is a contract for services between **All Tied Up** and AIMS K-12, entered this _____ day of October 2022 for the period of July 2022-June 2023.

Hold Harmless and Indemnification
All Tied Up agrees to indemnify and hold harmless District, its officers, agents, employees and volunteers from any and all loss, costs and expense including legal fees, or other obligations or claims, arising directly or indirectly out of any liability or claim of loss or liability for personal injury, bodily injury to persons, contractual liability and damage to property, or any other loss, damage, injury or other claim of any kind or nature, arising out of the activities, omissions to act or negligence of All Tied Up (Vendor) and/or Vendor's officers, agents, independent contractors, subcontractors or affiliated entities and/or their employees, agents and representatives, whether such activities, omissions to act, negligence or intentional conduct is or was authorized by this Agreement or not.

All Tied Up further agrees to pay or cause to be paid for any and all damage, or loss or theft to the property of the District arising out of the performance of services, omissions to act, or negligence of All Tied Up (Vendor). District assumes no responsibility whatsoever for any property placed on the District premises. agrees to waive all rights of subrogation against District. Notwithstanding the foregoing, All Tied Up (Vendor) shall not be responsible for indemnification for claims or losses caused solely by the negligence of the District.

Insurance
All Tied Up covenants and agrees to provide general liability, automobile liability (if driving on District sites), products and completed operations, property damage and errors and omissions insurance in an amount of not less than $1 million per claim or occurrence. Proof of Workers'

compensation coverage evidencing statutory limits and Employers' Liability limits evidencing not less than $1 million. All Tied Up (Vendor) further agrees to provide all insurance coverage as required to conduct business with the District. All Tied Up (Vendor) agrees to provide the District with proof of insurance evidencing required insurance coverage at least 30 days prior to commencement of services under this Agreement and name the District as an additional insured on the general liability and automobile liability (if driving on District premises) coverage. Each insurance policy required by this Agreement shall be endorsed to state that coverage shall not be suspended, voided, canceled, reduced in coverage or in limits except after thirty (30) days prior written notice to the District.

Limitation of Payments
• Prices and amounts shown herein are the maximum amounts authorized for payment under this Agreement (excluding any handling/delivery charges unless specified herein).

Payment Terms
• Net-30 days

Invoices
Separate invoices are required for each purchase order. Invoices shall be submitted in triplicate, unless otherwise specified, and shall contain the following information: purchase order number, item number, item description, quantity, unit price and extended totals for items delivered. Sales tax, where applicable, shall be shown separately. Handling/delivery charges shall be identified in accordance with General Provision #6 in the purchase order. Failure to enter the above information on the invoice shall cause a delay in payment.

Warranty
All Tied Up “All Tied Up (Vendor) ” agrees that all supplies, equipment, or services furnished under this Agreement shall be covered by the most favorable commercial warranties the All Tied Up (Vendor) provides any customer for such supplies, equipment, or service, and that the rights and remedies provided therein are in addition to and do not limit any rights afforded to the District by any other provision of this Agreement.

Excusable Delays
All Tied Up shall be excused from performance hereunder during the same time and to the extent that he is prevented from obtaining, delivering, or performing by acts of God, fire, strike, lockout, or commandeering of materials products, plants, or facilities by the government, when satisfactory evidence thereof is presented to the District, provided that it is satisfactorily established that the non-performance is not due to the fault of the party not performing.

Independent Contractor
While providing the services ordered herein, All Tied Up shall be and act as an independent contractor. All Tied Up understands that no employment relationship is established by this contract for services. All Tied Up will not be considered officers, employees, agents, partners, or joint venture of the District, and are not entitled to benefits of any kind or nature normally provided employees of the District and/or with District employees are normally entitled, including, but not limited to, State Unemployment Compensation or Worker’s Compensation.

All Tied Up shall provide their own Worker’s Compensation insurance and shall properly report all income in accordance with federal and state law.

Termination by District
All Tied Up understands the District may, at any time, with or without reason, terminate this Agreement and compensate All Tied Up only for goods and services satisfactorily rendered to the date of termination. Written notice by District shall be sufficient to stop further performance of services by All Tied Up (Vendor) . Notice shall be deemed given when received by All Tied Up or no later than three days after the day of mailing, whichever is sooner.

Assignment of Purchase Order
All Tied Up shall not assign or transfer by operation of law or otherwise any or all of its rights, burdens, and duties, or obligations without the prior written consent of the District.

Compliance with Laws
All Tied Up shall observe and comply with all rules and regulations of the Governing Board of the District and all federal, state , and local laws, ordinances and regulations.

All Tied Up shall be in compliance with the Drug Free Workplace Act of 1988.

Certificates/Permits/Licenses
All Tied Up and all its employees or agents shall secure and maintain in force such certificates, permits and licenses as are required by law in connection with the furnishing of goods or services pursuant this Agreement.

No Rightist Third Parties
This Agreement does not create any rights in, or inure to the benefit of, any third party except as expressly provided herein.

Limitation of District Liability
Other than as provided in the Agreement, District's financial obligations under this Agreement shall be limited to the payment of the compensation provided in this Agreement. Notwithstanding any other provision of this Agreement, in no event shall District be liable, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect or incidental damages, including, but not limited to, lost profits or revenue, arising our of our in connection with Agreement for the services performed in connection with the Agreement.

California Law
This Agreement shall be governed by and the rights, duties and obligation s of the parties all be determined and enforced in accordance with the laws of the State of California. The parties further agree that any action or proceeding brought to enforce the terms and conditions of this Agreement shall be maintained in Alameda County, California.

Waiver
The waiver by either party of any breach of any term, covenant, or condition herein contained shall not be deemed to be a waiver of such term, covenant, condition, or any subsequent breach of the same or any other term, covenant, or condition herein contained.

Severability
If any term, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force and effect, and shall not be affected, impaired or invalidated in any way.

Scope of Services

Contract term July 2022-June 2023

All Tied Up agrees to perform the following services:

AIMS College Prep Middle School

Project Name: Self-empowerment and Social & Emotional Learning
Project timeline: August 2022-June 2023

Objective: Integrative student support to promote self-empowerment by addressing Social and Emotional barriers to learning.

- Support students by addressing social and emotional issues to include tolerance and racial equity.
- Help identify and provide supportive services to promote social and emotional well-being, and encourage positive behavior through social/emotional skills training.
- Support families and school staff by providing group activities that promote resilience and self-empowerment among students.

Summer School Engagement Workshops
Invoice #990001 ($5,000) **PAID**
2-week long interactive workshops designed to encourage and empower students facing academic and behavioral challenges.

Weekly student engagement
Invoice # 990003 **UNPAID ($5,000)**
Objective: Identified students from each grade level will meet in collaborative groups to learn and develop skills for improved mental health, physical health, financial health and networking.
- Leadership development
- Peer centered activities

Monthly assemblies
Invoice # 990003 **UNPAID ($5,750)**

Objective: All Tied Up will host monthly grade level assemblies to help promote self-empowerment through education in the following areas:
- Mental Health
- Physical Health
- Financial Health
- Networking
- Leadership development
- Peer centered activities

Monthly Teacher engagement
Invoice #990002 **PAID**
- Extract and provide feedback on student workshop performance
- Assist with identifying potential barriers to learning and/or student social engagement
- Strategize and establish ways to assist with encouraging and maintaining effective and positive student behavior

Middle School Podcast Club
Invoice # 990004 ($5,000) **PAID**
Objective: The AIMS Podcast Project will be a hands-on learning experience that will teach participants how to be productive students that use language as a tool for positive change. Students will learn to create, publish and promote 10-20 minute long podcast episodes.

- Intro to Podcasting
  Objective: Familiarize students with podcasting as it relates to topics
- Teambuilding
  Objective: Identify students with similar interests and create teams.
- Brainstorming and Choosing a Topic
  Objective: Teams will work together brainstorming to come up with a podcast topic.

Students will learn the basics of:
- Programming
- Production
- Promotion
- Packaging

Students will learn the basics of working in various positions:
- Executive Producer
- Producer
- Host
- Audio Engineer
- Audio Editor

AIMS College Prep High School

Project Name: Monthly assemblies
Invoice #990016 ($11,500) **UNPAID**

Objective: All Tied Up will host monthly grade level assemblies to help promote self-empowerment through education in the following areas:
- Mental Health
- Physical Health
- Financial Health
- Networking

Additionally,
Expose students to opportunities to participate in activities outside of campus such as "Wisdom Wednesdays" with the 49ers at Levi Stadium, The Law Foundation's Annual Gala, Golden State Warriors games and a host of others.

AIMS K-12
Project Name: AIMS Podcast
Invoice #990012 and 990019 ($15,000) **UNPAID**

Project Details: Students will learn to create, publish and promote 10-20 minute long podcast episodes. In addition, All Tied Up will work District-wide to create and publish podcasts that provide information about programs, resources, events, and accomplishments happening throughout the district.

Student/District learning, application, and production

Project Timeline: October 2022-June 2023

Length of instruction and application:
- 8 hours (Students) BiWeekly
- 4-6 hours per month for educators, leaders, professional learning, and families. This includes production time.

Invoice #	Date	Program Description	Amount	Balance Due	Check #	Date
990001	7/10/22	Middle School Summer Engagement Workshop	$5,000.00	$0	40002256	7/28/22
990002	7/26/22	Middle School Monthly Teacher Engagement 8/22-6/23	$4,250.00	$0	40002325	8/25/22

990003	7/26/22	Middle School Monthly Student Engagement and Weekly SEL Support 8/22-6/23	$10750.00	$10750.00		
990004	7/26/22	Middle School Podcast Program and Club	$5000.00	$0.00	40002325	8/25/22
990016	8/23/22	High School Monthly Workshops 1st and 2nd Semester And administrative fee	$11500.00	$11500.00		
990012	8/16/22	AIMS District Podcast Program Semester 1	$7500.00	$7500.00		
990019	10/11/22	AIMS District Podcast Program Semester 2	$7500.00	$7500.00		
			Total $51, 500	**Balance Due $37250**		

Signature Authority
All Tied Up has the full power and authority to enter into and perform this Agreement, and the person signing this Agreement on behalf of All Tied Up has been properly authorized and empowered to enter into this Agreement.

In Witness Whereof, All Tied Up hereto has executed this Agreement on the date indicated below.

All Tied Up (Vendor):_____

Date:_____

Signature:_____

Print Name:_____

Title:_____

AIMS Representative:_____

Date:_____

Signature:_____

Print Name:_____

Title:_____

alltieduppr@gmail.com
www.alltiedup.org

Non-profit
Employer Identification Number: 87-2619949

*Federal Code of Regulations sections 6041 and 6209 require non-corporate recipients of $600.00 or more to furnish their taxpayer identification number to the payer. The regulations also provide that a penalty may be imposed for failure to furnish the taxpayer identification number. In order to comply with these regulations, the District requires your federal tax identification number or Social Security number, whichever is applicable.

AIMS Board of Directors Meeting Item Cover Letter

Item: All Tied Up

Presented By: Riffat Akram, Suzen Chu, Maurice Williams

Staff Recommendation:

Social Emotional Classes, Staff Development, Podcast Production, Internship Program,Gender Affinity Groups(as self Identified).

Committee Approval: Yes Finance Committee

Total Associated Cost: $37,250.00 Balance

Included in Budget? Yes

Funding Source:

Over/Under Budget? N/A

Amount Over/Under Budget? N/A

Included in LCAP? Yes

Which LCAP?

AIMS HS AIMS MS

Coversheet

NABSE Attendance and Presentation

Section: III. Action Items
Item: D. NABSE Attendance and Presentation
Purpose: Vote
Submitted by:
Related Material: Final Cover Letter NABSE.pdf

AIMS Board of Directors Meeting Item Cover Letter

Item: NABSE Attendance

Presented By: Superintendent Woods-Cadiz

Staff Recommendation:

Staff recommends approval of travel for Superintendent Woods-Cadiz and CBO Ballentine. The National Association of Black Educators has requested Superintendent Woods-Cadiz to present on her work in a panel. This also will serve as Professional development for CBO Ballentine and Superintendent Woods-Cadiz.

Committee Approval: Yes Finance Committee

Total Associated Cost: $7,000.00

Included in Budget? Yes

Funding Source: General Funds

Over/Under Budget? N/A

Amount Over/Under Budget? N/A

Included in LCAP? Yes

Which LCAP?

CMO Expense/ Three schools