AIMS K-12 College Prep Charter District

AIMS Special Board Meeting

Date and Time

Thursday January 19, 2023 at 4:30 PM PST

Location

171 12th street Oakland, Ca 94607

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

Agenda

		Purpose	Presenter	Time
I.	**Opening Items**			**4:30 PM**
	Opening Items			
A.	Call the Meeting to Order		Chris Edington	1 m
B.	Record Attendance and Guests	Vote	Maya Woods-Cadiz	2 m

		Purpose	Presenter	Time
C.	Adoption of Agenda .	Vote	Chris Edington	2 m
D.	Permission of Virtual Meetings	Vote	Chris Edington	5 m
E.	Public Comment on Agenda Items			10 m

Public Comment on Agenda Items is set aside for members of the Public to address the items on the Board's agenda prior to each agenda item. The Board of Directors will not respond or take action in response to Public Comment, except that the board may ask clarifying questions or direct staff. **Comments are limited to two (2) minutes per person, and a total time allotted for all public comment will not exceed thirty (30) minutes (10 minutes per section).**

Click to submit comment

F.	Public Comment on Non-Agenda Items			10 m

Public Comment on Non-Agenda Items is set aside for members of the Public to address the items not on the Board's agenda. The Board of Directors will not respond or take action in response to Public Comment, except that the board may ask clarifying questions or direct staff. **Comments are limited to two (2) minutes per person, and a total time allotted for all public comment will not exceed thirty (30) minutes (10 minutes per section).**

Click to submit a comment

II. Action Items — 5:00 PM

A.	Consent Calendar	Vote	Chris Edington	10 m
B.	Finance Department Matters AIMS Audit		Katema Ballentine	10 m
C.	Out of State Travel		Chris Edington, Maya Woods-Cadiz	5 m

8th Annual Charter School Leaders of Color Convening
Participant(s): Superintendent
Cost: 0

	Purpose	Presenter	Time

HJ Sims Late Winter Conference
Participant(s): Superintendent and Board Representatives
Cost: Not to exceed the threshold by board policy

III. Closed Session — 5:25 PM

A.	Public Comment on Closed Session Items	FYI		10 m

Public Comment on closed session items is set aside for members of the Public to address items on the Board's agenda for closed session. The Board of Directors will not respond or take action in response to Public Comment, except that the board may ask clarifying questions or direct staff. **Comments are limited to two (2) minutes per person, and a total time allotted for all public comment will not exceed thirty (30) minutes (10 minutes per section).**

B.	Recess to Closed Session	Discuss		90 m

Closed Session Items:
1. Conference with Real Property Negotiations (Gov. Code Section 54956.9)
2. Conference with Legal Counsel- Anticipated Litigation (Gov. Code Section 54956.9)
3. Employee Matters
4. Student Discipline Matter

C.	Reconvene from Closed Session	Vote		2 m

Roll Call

D.	Report from Closed Session	FYI		3 m

- Board President, Mr. Chris Edington

IV. Closing Items — 7:10 PM

A.	Adjourn Meeting	FYI		
B.	NOTICES	FYI	Maya Nicholas	1 m

The next regular meeting of the Board of Directors is scheduled to be held on the third Tuesday, February 2023, at 6:30 pm. AIMS does not discriminate on the basis of disability in the admission or access to, or treatment or employment in,

Purpose Presenter Time

its programs or activities. Marisol Magana has been designated to receive requests for disability-related modifications or accommodations in order to enable individuals with disabilities to participate in open and public meetings at AIMS. Please notify Marisol Magana at (510)220-9985 at least 24 hours in advance of any disability accommodations being needed in order to participate in the meeting.

I, hereby certify that I posted this agenda on the AIMS website at www.aimsk12.org, on January 17, 2023, before 4:30 PM.
Certification of Posting

Coversheet

Permission of Virtual Meetings

Section: I. Opening Items
Item: D. Permission of Virtual Meetings
Purpose: Vote
Submitted by:
Related Material:
Jan_AIMS_-_Permitting_Virtual_Meetings_in_Specified_Circumstances__1___1___1___1_.pdf

RESOLUTION
OF THE
BOARD OF EDUCATION
OF THE
AIMSK-12 College Prep Charter District

Permitting Virtual Meetings In Specified Circumstances

WHEREAS, Assembly Bill No. 361 ("AB 361") is intended to "improve and enhance public access to . . . local agency meetings during the COVID-19 pandemic and future applicable emergencies, by allowing broader access through teleconferencing options";

WHEREAS, AB 361 permits local legislative bodies subject to the Brown Act to hold virtual meetings without needing to publish the physical locations of Board members or make those locations open to the public if there is a proclaimed state of emergency (pursuant to Section 8625 of the California Emergency Services Act) and either: (i) state or local officials have imposed or recommended measures to promote social distancing, or (ii) there is a finding that, as a result of the emergency, meeting in person "would present imminent risks to the health or safety of attendees";

WHEREAS, prior to the COVID-19 pandemic, the American Indian Model School College Prep District Board of Directors ("AIMS Board") held regular and committee meetings at 171 12th Street Oakland CA 94607

WHEREAS, the AIMS personnel available to ensure attendees are socially distanced and properly wearing masks at regular board and committee meetings held at the 171 12th Street location is insufficient to maintain a safe environment for in person meetings.

NOW, THEREFORE, BE IT RESOLVED, the AIMS Board hereby makes the following findings:
- The Governor has proclaimed a state of emergency pursuant to Section 8625 of the California Emergency Services Act
- Any violation of any state, local, or District health and safety protocols or other unsafe behavior in light of COVID-19 by one or more attendees at an in-person Board meeting at 171 12th Street Oakland CA 94607 location "would present imminent risks to the health or safety of attendees",

BE IT FURTHER RESOLVED, the intent of these findings is to permit the AIMS Board regular and committee meetings subject to the Brown Act to meet virtually rather than in at 171 12th Street Oakland CA 94607 or similar location without publishing the physical locations of members (as such meetings would otherwise be held in unsafe locations in light of COVID-19);

BE IT FURTHER RESOLVED nothing in this Resolution shall prohibit the AIMS Board regular and committee meetings subject to the Brown Act from meeting in person if (i) a majority of the membership of the body approves a request to do so, (ii) the request specifies the dates of the desired in-person meeting(s) and the desired location(s), and (iii) the AIMS Board President and Superintendent approves, in writing, that the desired location(s) "would [not] present imminent risks to the health or safety of attendees"; and

BE IT FURTHER RESOLVED, this Resolution is effective for the month of January 2023 through February 2023.

PASSED AND ADOPTED by the Board of Education of the AIMS College Prep Charter District this 17 day of February, 2023, by the following vote:

AYES:
NOES:
ABSTAINED:

Coversheet

Consent Calendar

Section: II. Action Items
Item: A. Consent Calendar
Purpose: Vote
Submitted by:
Related Material:
Andrew Hampton (winter intervention) (1).pdf
Andrew Hampton (winter intervention).pdf
Brian Evans Saturday School Amendment_ Hourly Rate Agreement 2022-2023.pdf
Brian Evans Winter Intervention Amendment_ Hourly Rate Agreement 2022-2023 .pdf
Chunqui Li Saturday School Amendment_ Hourly Rate Agreement 2022-2023 (1).pdf
Frank Forte Saturady School Amendment_ Hourly Rate Agreement 2022-2023 .pdf
Alejandra Sedano (Lead).pdf
Chunqui Li Winter Intervention Amendment_ Hourly Rate Agreement 2022-2023 .pdf
Frank Forte Winter Intervention Amendment_ Hourly Rate Agreement 2022-2023 .pdf
Lavonna Johnson (winter intervention).pdf
Mikayla Ewing Saturday School Amendment_ Hourly Rate Agreement 2022-2023 .pdf
Eric Lee (Lead).pdf
Mikayla Ewing Winter Intervention Amendment_ Hourly Rate Agreement 2022-2023 .pdf
William Minh (Lead).pdf
Yuan Mai (winter intervention).pdf
Brian Cabrera (TSA).pdf
AIMS Distritct Atheletic Director.22.23 (1).pdf
Copy of Extended Contract Extension Agreement 2022-2023 Maurice Williams District AD.pdf
BP 111 EMPLOYEE COMPENSATION (1).pdf

Hourly Rate Contract Amendment 2022-2023

This Hourly Rate Amendment Agreement ("Hourly Rate Amendment") is entered into by and between American Indian Model Schools, located at 171 12th street Oakland, CA 94607, ("AIMS") and [Andrew Hampton] ("Employee," collectively, "Parties") concerning additional duties beyond the existing contract.

WHEREAS, the Parties entered into an employment agreement for the 2022-2023 school year ("Winter Intervention");

WHEREAS, Employee agrees to perform duties beyond the scope of their Employment Agreement;

It is hereby agreed that Employee's Employment Contract shall be amended as follows:

1. Employee agrees to perform any and all additional duties as required by AIMS, including but not limited to: Winter Intervention

    - Teach Winter Intervention
    - Create lesson plans to target the needs of students
    - Work in the hours of 8:00 AM - 12:00 PM
    - Effectively teach and assess ELA
    - Effectively teach and assess Math

2. These additional duties are beyond the scope of the Employee's existing Employment Agreement and may be performed before or after regular school hours;
3. For the work to be performed under Paragraph 1 above, AIMS shall compensate Employee at the hourly rate of $36.5334 per hour to be paid at the end of each semester ("Employees Current Hourly Rate").
4. Payment shall be conditioned on Employee submitting weekly timesheets which reflect the additional duties performed.

5. All other terms and conditions of the Employment Agreement remain in effect, except that if a conflict exists between the Employment Agreement and this Amendment, this Amendment shall control.
6. The Hourly Pay Rate shall only be paid for services performed pursuant to this Amendment; absent a written Amendment, no compensation shall be owed.
7. This Agreement shall become effective only upon approval by AIMS' Governing Board.

It is so agreed.



Employee

12/16/22

Date

Direct Supervisor	12-14-22 Date
Superintendent	Date
Board President	Date

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Hourly Rate Contract Amendment 2022-2023

This Hourly Rate Amendment Agreement ("Hourly Rate Amendment") is entered into by and between American Indian Model Schools, located at 171 12th street Oakland, CA 94607, ("AIMS") and [Andrew Hampton] ("Employee," collectively, "Parties") concerning additional duties beyond the existing contract.

WHEREAS, the Parties entered into an employment agreement for the 2022-2023 school year ("Winter Intervention");

WHEREAS, Employee agrees to perform duties beyond the scope of their Employment Agreement;

It is hereby agreed that Employee's Employment Contract shall be amended as follows:

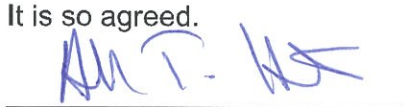
1. Employee agrees to perform any and all additional duties as required by AIMS, including but not limited to: Winter Intervention

    - Teach Winter Intervention
    - Create lesson plans to target the needs of students
    - Work in the hours of 8:00 AM - 12:00 PM
    - Effectively teach and assess ELA
    - Effectively teach and assess Math

2. These additional duties are beyond the scope of the Employee's existing Employment Agreement and may be performed before or after regular school hours;
3. For the work to be performed under Paragraph 1 above, AIMS shall compensate Employee at the hourly rate of $36.5334 per hour to be paid at the end of each semester ("Employees Current Hourly Rate").
4. Payment shall be conditioned on Employee submitting weekly timesheets which reflect the additional duties performed.

5. All other terms and conditions of the Employment Agreement remain in effect, except that if a conflict exists between the Employment Agreement and this Amendment, this Amendment shall control.
6. The Hourly Pay Rate shall only be paid for services performed pursuant to this Amendment; absent a written Amendment, no compensation shall be owed.
7. This Agreement shall become effective only upon approval by AIMS' Governing Board.

It is so agreed.



Employee

12/16/22

Date

Direct Supervisor	12-14-22 Date
Superintendent	Date
Board President	Date

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Hourly Rate Contract Amendment 2022-2023

This Hourly Rate Amendment Agreement ("Hourly Rate Amendment") is entered into by and between American Indian Model Schools, located at 171 12th street Oakland, CA 94607, ("AIMS") and [NAME] ("Employee," collectively, "Parties") concerning additional duties beyond the existing contract.

WHEREAS, the Parties entered into an employment agreement for the 2022-2023 school year ("Employment Agreement");

WHEREAS, Employee agrees to perform duties beyond the scope of their Employment Agreement;

It is hereby agreed that Employee's Employment Contract shall be amended as follows:

1. Employee agrees to perform any and all additional duties as required by AIMS, including but not limited to:

   Teach and support students during Saturday School
   Create lesson plans that target the needs of students
   Work between the hours of 8:30AM - 12:30PM

2. These additional duties are beyond the scope of the Employee's existing Employment Agreement and may be performed before or after regular school hours;
3. For the work to be performed under Paragraph 1 above, AIMS shall compensate Employee at the hourly rate of $41.15 per hour to be paid at the end of each semester ("Employees Current Hourly Rate").
4. Payment shall be conditioned on Employee submitting weekly timesheets which reflect the additional duties performed.

5. All other terms and conditions of the Employment Agreement remain in effect, except that if a conflict exists between the Employment Agreement and this Amendment, this Amendment shall control.
6. The Hourly Pay Rate shall only be paid for services performed pursuant to this Amendment; absent a written Amendment, no compensation shall be owed.
7. This Agreement shall become effective only upon approval by AIMS' Governing Board.

It is so agreed.

Employee	Date
Riffat Akram	12/16/2022
Direct Supervisor	Date

_____	_____
Superintendent	Date
_____	_____
Board President	Date

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Hourly Rate Contract Amendment 2022-2023

This Hourly Rate Amendment Agreement ("Hourly Rate Amendment") is entered into by and between American Indian Model Schools, located at 171 12th street Oakland, CA 94607, ("AIMS") and [NAME] ("Employee," collectively, "Parties") concerning additional duties beyond the existing contract.

WHEREAS, the Parties entered into an employment agreement for the 2022-2023 school year ("Employment Agreement");

WHEREAS, Employee agrees to perform duties beyond the scope of their Employment Agreement;

It is hereby agreed that Employee's Employment Contract shall be amended as follows:

1. Employee agrees to perform any and all additional duties as required by AIMS, including but not limited to:

   Teach and support students during Winter Intervention School
   Create lesson plans that target the needs of students
   Work between the hours of 8:30AM - 1:30PM

2. These additional duties are beyond the scope of the Employee's existing Employment Agreement and may be performed before or after regular school hours;
3. For the work to be performed under Paragraph 1 above, AIMS shall compensate Employee at the hourly rate of $41.15 per hour to be paid at the end of each semester ("Employees Current Hourly Rate").
4. Payment shall be conditioned on Employee submitting weekly timesheets which reflect the additional duties performed.

5. All other terms and conditions of the Employment Agreement remain in effect, except that if a conflict exists between the Employment Agreement and this Amendment, this Amendment shall control.
6. The Hourly Pay Rate shall only be paid for services performed pursuant to this Amendment; absent a written Amendment, no compensation shall be owed.
7. This Agreement shall become effective only upon approval by AIMS' Governing Board.

It is so agreed.

_____	_____
Employee	Date
Riffat Akram	12/16/2022
_____	_____
Direct Supervisor	Date

_____	_____
Superintendent	Date
_____	_____
Board President	Date

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Hourly Rate Contract Amendment 2022-2023

This Hourly Rate Amendment Agreement ("Hourly Rate Amendment") is entered into by and between American Indian Model Schools, located at 171 12th street Oakland, CA 94607, ("AIMS") and [NAME] ("Employee," collectively, "Parties") concerning additional duties beyond the existing contract.

WHEREAS, the Parties entered into an employment agreement for the 2022-2023 school year ("Employment Agreement");

WHEREAS, Employee agrees to perform duties beyond the scope of their Employment Agreement;

It is hereby agreed that Employee's Employment Contract shall be amended as follows:

1. Employee agrees to perform any and all additional duties as required by AIMS, including but not limited to:

   Teach and support students during Saturday School
   Create lesson plans that target the needs of students
   Work between the hours of 8:30AM - 12:30PM

2. These additional duties are beyond the scope of the Employee's existing Employment Agreement and may be performed before or after regular school hours;
3. For the work to be performed under Paragraph 1 above, AIMS shall compensate Employee at the hourly rate of $30.09 per hour to be paid at the end of each semester ("Employees Current Hourly Rate").
4. Payment shall be conditioned on Employee submitting weekly timesheets which reflect the additional duties performed.

5. All other terms and conditions of the Employment Agreement remain in effect, except that if a conflict exists between the Employment Agreement and this Amendment, this Amendment shall control.
6. The Hourly Pay Rate shall only be paid for services performed pursuant to this Amendment; absent a written Amendment, no compensation shall be owed.
7. This Agreement shall become effective only upon approval by AIMS' Governing Board.

It is so agreed.

_____	_____
Employee	Date
Riffat Akram	12/16/2022
Direct Supervisor	Date

_____	_____
Superintendent	Date
_____	_____
Board President	Date

.

Hourly Rate Contract Amendment 2022-2023

This Hourly Rate Amendment Agreement ("Hourly Rate Amendment") is entered into by and between American Indian Model Schools, located at 171 12th street Oakland, CA 94607, ("AIMS") and [NAME] ("Employee," collectively, "Parties") concerning additional duties beyond the existing contract.

WHEREAS, the Parties entered into an employment agreement for the 2022-2023 school year ("Employment Agreement");

WHEREAS, Employee agrees to perform duties beyond the scope of their Employment Agreement;

It is hereby agreed that Employee's Employment Contract shall be amended as follows:

1. Employee agrees to perform any and all additional duties as required by AIMS, including but not limited to:

   Teach and support students during Academic Saturday School
   Create lesson plans that target the needs of students
   Work between the hours of 8:30AM - 1230PM

2. These additional duties are beyond the scope of the Employee's existing Employment Agreement and may be performed before or after regular school hours;
3. For the work to be performed under Paragraph 1 above, AIMS shall compensate Employee at the hourly rate of $38.93 per hour to be paid at the end of each semester ("Employees Current Hourly Rate").
4. Payment shall be conditioned on Employee submitting weekly timesheets which reflect the additional duties performed.

5. All other terms and conditions of the Employment Agreement remain in effect, except that if a conflict exists between the Employment Agreement and this Amendment, this Amendment shall control.
6. The Hourly Pay Rate shall only be paid for services performed pursuant to this Amendment; absent a written Amendment, no compensation shall be owed.
7. This Agreement shall become effective only upon approval by AIMS' Governing Board.

It is so agreed.

_____	_____
Employee	Date
Riffat Akram	12/16/2022
Direct Supervisor	Date

_____	_____
Superintendent	Date
_____	_____
Board President	Date

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Amendment to the 2022-2023 Employment Contract

This Contract Amendment Agreement ("Amendment") is entered into by and between American Indian Model Schools, located at 171 12th street Oakland, CA 94607, ("AIMS") and [Alejandra Sedano] ("Employee," collectively, "Parties") concerning additional duties beyond the existing contract.

WHEREAS, the Parties entered into an employment agreement for the 2022-2023 school year (" Lead Teacher);

WHEREAS, Employee agrees to perform additional duties beyond the scope of their Employment Agreement;

It is hereby agreed that Employee's Employment Contract shall be amended as follows:

1. Employee agrees to perform any and all additional duties as required by AIMS, including but not limited to: Teacher TSA

    - Create professional development content
    - Assist in creating and hosting school calendar events
    - Provide class observations to support teachers
    - Morning duty and afterschool duty
    - Providing class resources and assignments
    - Other responsibilities by direct supervisor

2. These additional duties are beyond the scope of the Employee's existing Employment Agreement and may be performed before or after regular school hours;
3. In consideration for the work to be performed under Paragraph 1 above, AIMS shall provide Employee a stipend of $500 per semester to be paid at the end of each semester ("$1,000 total of 22-23 school year").
4. Payment of Stipend shall be conditioned on Employee submitting weekly timesheets which reflect the additional duties performed.

5. All other terms and conditions of the Employment Agreement remain in effect, except that if a conflict exists between the Employment Agreement and this Amendment, this Amendment shall control.
6. Stipend shall only be paid for services performed pursuant to this Amendment; absent a written Amendment, no Stipend shall be paid.
7. This Agreement shall become effective only upon approval by AIMS' Governing Board.

It is so agreed.



12-16-2022

Employee	Date
Direct Supervisor	12-16-22 Date
Superintendent	Date
Board President	Date

.

Hourly Rate Contract Amendment 2022-2023

This Hourly Rate Amendment Agreement ("Hourly Rate Amendment") is entered into by and between American Indian Model Schools, located at 171 12th street Oakland, CA 94607, ("AIMS") and [NAME] ("Employee," collectively, "Parties") concerning additional duties beyond the existing contract.

WHEREAS, the Parties entered into an employment agreement for the 2022-2023 school year ("Employment Agreement");

WHEREAS, Employee agrees to perform duties beyond the scope of their Employment Agreement;

It is hereby agreed that Employee's Employment Contract shall be amended as follows:

1. Employee agrees to perform any and all additional duties as required by AIMS, including but not limited to:

   Teach and support students during Winter Intervention School
   Create lesson plans that target the needs of students
   Work between the hours of 8:30AM - 1:30PM

2. These additional duties are beyond the scope of the Employee's existing Employment Agreement and may be performed before or after regular school hours;
3. For the work to be performed under Paragraph 1 above, AIMS shall compensate Employee at the hourly rate of $30.09 per hour to be paid at the end of each semester ("Employees Current Hourly Rate").
4. Payment shall be conditioned on Employee submitting weekly timesheets which reflect the additional duties performed.

5. All other terms and conditions of the Employment Agreement remain in effect, except that if a conflict exists between the Employment Agreement and this Amendment, this Amendment shall control.
6. The Hourly Pay Rate shall only be paid for services performed pursuant to this Amendment; absent a written Amendment, no compensation shall be owed.
7. This Agreement shall become effective only upon approval by AIMS' Governing Board.

It is so agreed.

_____	_____
Employee	Date
Riffat Akram	12/16/2022
Direct Supervisor	Date

_____	_____
Superintendent	Date
_____	_____
Board President	Date

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Hourly Rate Contract Amendment 2022-2023

This Hourly Rate Amendment Agreement ("Hourly Rate Amendment") is entered into by and between American Indian Model Schools, located at 171 12th street Oakland, CA 94607, ("AIMS") and [NAME] ("Employee," collectively, "Parties") concerning additional duties beyond the existing contract.

WHEREAS, the Parties entered into an employment agreement for the 2022-2023 school year ("Employment Agreement");

WHEREAS, Employee agrees to perform duties beyond the scope of their Employment Agreement;

It is hereby agreed that Employee's Employment Contract shall be amended as follows:

1. Employee agrees to perform any and all additional duties as required by AIMS, including but not limited to:

   Teach and support students during Winter Intervention School
   Create lesson plans that target the needs of students
   Work between the hours of 8:30AM - 1:30PM

2. These additional duties are beyond the scope of the Employee's existing Employment Agreement and may be performed before or after regular school hours;
3. For the work to be performed under Paragraph 1 above, AIMS shall compensate Employee at the hourly rate of $38.93 per hour to be paid at the end of each semester ("Employees Current Hourly Rate").
4. Payment shall be conditioned on Employee submitting weekly timesheets which reflect the additional duties performed.

5. All other terms and conditions of the Employment Agreement remain in effect, except that if a conflict exists between the Employment Agreement and this Amendment, this Amendment shall control.
6. The Hourly Pay Rate shall only be paid for services performed pursuant to this Amendment; absent a written Amendment, no compensation shall be owed.
7. This Agreement shall become effective only upon approval by AIMS' Governing Board.

It is so agreed.

_____	_____
Employee	Date
Riffat Akram	12/1/2022
Direct Supervisor	Date

_____	_____
Superintendent	Date
_____	_____
Board President	Date

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Hourly Rate Contract Amendment 2022-2023

This Hourly Rate Amendment Agreement ("Hourly Rate Amendment") is entered into by and between American Indian Model Schools, located at 171 12th street Oakland, CA 94607, ("AIMS") and [Lavonna Johnson] ("Employee," collectively, "Parties") concerning additional duties beyond the existing contract.

WHEREAS, the Parties entered into an employment agreement for the 2022-2023 school year ("Winter Intervention");

WHEREAS, Employee agrees to perform duties beyond the scope of their Employment Agreement;

It is hereby agreed that Employee's Employment Contract shall be amended as follows:

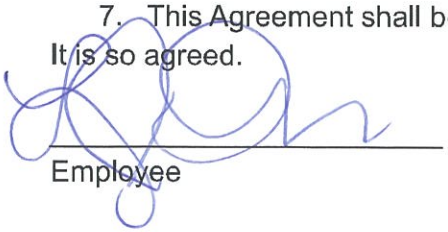
1. Employee agrees to perform any and all additional duties as required by AIMS, including but not limited to: Winter Intervention

    - Teach Winter Intervention
    - Create lesson plans to target the needs of students
    - Work in the hours of 8:00 AM - 12:00 PM
    - Effectively teach and assess ELA
    - Effectively teach and assess Math

2. These additional duties are beyond the scope of the Employee's existing Employment Agreement and may be performed before or after regular school hours;
3. For the work to be performed under Paragraph 1 above, AIMS shall compensate Employee at the hourly rate of $30.0868 per hour to be paid at the end of each semester ("Employees Current Hourly Rate").
4. Payment shall be conditioned on Employee submitting weekly timesheets which reflect the additional duties performed.

5. All other terms and conditions of the Employment Agreement remain in effect, except that if a conflict exists between the Employment Agreement and this Amendment, this Amendment shall control.
6. The Hourly Pay Rate shall only be paid for services performed pursuant to this Amendment; absent a written Amendment, no compensation shall be owed.
7. This Agreement shall become effective only upon approval by AIMS' Governing Board.

It is so agreed.



Employee

12-16-22

Date

Direct Supervisor	Date 12/16/2022
Superintendent	Date
Board President	Date

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Hourly Rate Contract Amendment 2022-2023

This Hourly Rate Amendment Agreement ("Hourly Rate Amendment") is entered into by and between American Indian Model Schools, located at 171 12th street Oakland, CA 94607, ("AIMS") and [NAME] ("Employee," collectively, "Parties") concerning additional duties beyond the existing contract.

WHEREAS, the Parties entered into an employment agreement for the 2022-2023 school year ("Employment Agreement");

WHEREAS, Employee agrees to perform duties beyond the scope of their Employment Agreement;

It is hereby agreed that Employee's Employment Contract shall be amended as follows:

1. Employee agrees to perform any and all additional duties as required by AIMS, including but not limited to:

   Teach and support students during Saturday School
   Create lesson plans that target the needs of students
   Work between the hours of 8:30AM - 12:30PM

2. These additional duties are beyond the scope of the Employee's existing Employment Agreement and may be performed before or after regular school hours;
3. For the work to be performed under Paragraph 1 above, AIMS shall compensate Employee at the hourly rate of $17.76 per hour to be paid at the end of each semester ("Employees Current Hourly Rate").
4. Payment shall be conditioned on Employee submitting weekly timesheets which reflect the additional duties performed.

5. All other terms and conditions of the Employment Agreement remain in effect, except that if a conflict exists between the Employment Agreement and this Amendment, this Amendment shall control.
6. The Hourly Pay Rate shall only be paid for services performed pursuant to this Amendment; absent a written Amendment, no compensation shall be owed.
7. This Agreement shall become effective only upon approval by AIMS' Governing Board.

It is so agreed.

_____	_____
Employee	Date
Riffat Akram	12/16/2022
_____	_____
Direct Supervisor	Date

_____	_____
Superintendent	Date
_____	_____
Board President	Date

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Amendment to the 2022-2023 Employment Contract

This Contract Amendment Agreement ("Amendment") is entered into by and between American Indian Model Schools, located at 171 12th street Oakland, CA 94607, ("AIMS") and [Eric Lee] ("Employee," collectively, "Parties") concerning additional duties beyond the existing contract.

WHEREAS, the Parties entered into an employment agreement for the 2022-2023 school year (" Lead Teacher);

WHEREAS, Employee agrees to perform additional duties beyond the scope of their Employment Agreement;

It is hereby agreed that Employee's Employment Contract shall be amended as follows:

1. Employee agrees to perform any and all additional duties as required by AIMS, including but not limited to: Teacher TSA

    - Create professional development content
    - Assist in creating and hosting school calendar events
    - Provide class observations to support teachers
    - Morning duty and afterschool duty
    - Providing class resources and assignments
    - Other responsibilities by direct supervisor

2. These additional duties are beyond the scope of the Employee's existing Employment Agreement and may be performed before or after regular school hours;
3. In consideration for the work to be performed under Paragraph 1 above, AIMS shall provide Employee a stipend of $500 per semester to be paid at the end of each semester ("$1,000 total of 22-23 school year").
4. Payment of Stipend shall be conditioned on Employee submitting weekly timesheets which reflect the additional duties performed.

5. All other terms and conditions of the Employment Agreement remain in effect, except that if a conflict exists between the Employment Agreement and this Amendment, this Amendment shall control.
6. Stipend shall only be paid for services performed pursuant to this Amendment; absent a written Amendment, no Stipend shall be paid.
7. This Agreement shall become effective only upon approval by AIMS' Governing Board.

It is so agreed.

Employee

12/16/2022
Date

Direct Supervisor	12-16-22 Date
Superintendent	Date
Board President	Date

.

Hourly Rate Contract Amendment 2022-2023

This Hourly Rate Amendment Agreement ("Hourly Rate Amendment") is entered into by and between American Indian Model Schools, located at 171 12th street Oakland, CA 94607, ("AIMS") and [NAME] ("Employee," collectively, "Parties") concerning additional duties beyond the existing contract.

WHEREAS, the Parties entered into an employment agreement for the 2022-2023 school year ("Employment Agreement");

WHEREAS, Employee agrees to perform duties beyond the scope of their Employment Agreement;

It is hereby agreed that Employee's Employment Contract shall be amended as follows:

1. Employee agrees to perform any and all additional duties as required by AIMS, including but not limited to:

   Teach and support students during Winter Intervention School
   Create lesson plans that target the needs of students
   Work between the hours of 8:30AM - 1:30PM

2. These additional duties are beyond the scope of the Employee's existing Employment Agreement and may be performed before or after regular school hours;
3. For the work to be performed under Paragraph 1 above, AIMS shall compensate Employee at the hourly rate of $17.76 per hour to be paid at the end of each semester ("Employees Current Hourly Rate").
4. Payment shall be conditioned on Employee submitting weekly timesheets which reflect the additional duties performed.

5. All other terms and conditions of the Employment Agreement remain in effect, except that if a conflict exists between the Employment Agreement and this Amendment, this Amendment shall control.
6. The Hourly Pay Rate shall only be paid for services performed pursuant to this Amendment; absent a written Amendment, no compensation shall be owed.
7. This Agreement shall become effective only upon approval by AIMS' Governing Board.

It is so agreed.

_____	_____
Employee	Date
Riffat Akram	12/16/2022
Direct Supervisor	Date

_____	_____
Superintendent	Date
_____	_____
Board President	Date

.

Amendment to the 2022-2023 Employment Contract

This Contract Amendment Agreement ("Amendment") is entered into by and between American Indian Model Schools, located at 171 12th street Oakland, CA 94607, ("AIMS") and [William Minh] ("Employee," collectively, "Parties") concerning additional duties beyond the existing contract.

WHEREAS, the Parties entered into an employment agreement for the 2022-2023 school year ("Physical Education Lead Teacher);

WHEREAS, Employee agrees to perform additional duties beyond the scope of their Employment Agreement;

It is hereby agreed that Employee's Employment Contract shall be amended as follows:

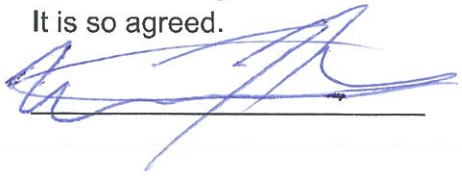
1. Employee agrees to perform any and all additional duties as required by AIMS, including but not limited to: Teacher TSA

    - Create professional development content
    - Assist in creating and hosting school calendar events
    - Provide class observations to support teachers
    - Morning duty and afterschool duty
    - Providing class resources and assignments
    - Other responsibilities by direct supervisor

2. These additional duties are beyond the scope of the Employee's existing Employment Agreement and may be performed before or after regular school hours;
3. In consideration for the work to be performed under Paragraph 1 above, AIMS shall provide Employee a stipend of $500 per semester to be paid at the end of each semester ("$1,000 total of 22-23 school year").
4. Payment of Stipend shall be conditioned on Employee submitting weekly timesheets which reflect the additional duties performed.

5. All other terms and conditions of the Employment Agreement remain in effect, except that if a conflict exists between the Employment Agreement and this Amendment, this Amendment shall control.
6. Stipend shall only be paid for services performed pursuant to this Amendment; absent a written Amendment, no Stipend shall be paid.
7. This Agreement shall become effective only upon approval by AIMS' Governing Board.

It is so agreed.



12/16/22

Employee	Date
Direct Supervisor	12/10/22 Date
Superintendent	Date
Board President	Date

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Hourly Rate Contract Amendment 2022-2023

This Hourly Rate Amendment Agreement ("Hourly Rate Amendment") is entered into by and between American Indian Model Schools, located at 171 12th street Oakland, CA 94607, ("AIMS") and [Yuan Mai] ("Employee," collectively, "Parties") concerning additional duties beyond the existing contract.

WHEREAS, the Parties entered into an employment agreement for the 2022-2023 school year ("Winter Intervention");

WHEREAS, Employee agrees to perform duties beyond the scope of their Employment Agreement;

It is hereby agreed that Employee's Employment Contract shall be amended as follows:

1. Employee agrees to perform any and all additional duties as required by AIMS, including but not limited to: Winter Intervention
    - Teach Winter Intervention
    - Create lesson plans to target the needs of students
    - Work in the hours of 8:00 AM - 12:00 PM
    - Effectively teach and assess ELA
    - Effectively teach and assess Math
2. These additional duties are beyond the scope of the Employee's existing Employment Agreement and may be performed before or after regular school hours;
3. For the work to be performed under Paragraph 1 above, AIMS shall compensate Employee at the hourly rate of $35.64 per hour to be paid at the end of each semester ("Employees Current Hourly Rate").
4. Payment shall be conditioned on Employee submitting weekly timesheets which reflect the additional duties performed.
5. All other terms and conditions of the Employment Agreement remain in effect, except that if a conflict exists between the Employment Agreement and this Amendment, this Amendment shall control.
6. The Hourly Pay Rate shall only be paid for services performed pursuant to this Amendment; absent a written Amendment, no compensation shall be owed.
7. This Agreement shall become effective only upon approval by AIMS' Governing Board.

It is so agreed.

_____	12/15/2022
Employee	Date

Direct Supervisor	12/15/2022 Date
Superintendent	Date
Board President	Date

Amendment to the 2022-2023 Employment Contract

This Contract Amendment Agreement ("Amendment") is entered into by and between American Indian Model Schools, located at 171 12th street Oakland, CA 94607, ("AIMS") and [Brian Cabrera] ("Employee," collectively, "Parties") concerning additional duties beyond the existing contract.

WHEREAS, the Parties entered into an employment agreement for the 2022-2023 school year ("Teacher on Special Assignment (TSA);

WHEREAS, Employee agrees to perform additional duties beyond the scope of their Employment Agreement;

It is hereby agreed that Employee's Employment Contract shall be amended as follows:

1. Employee agrees to perform any and all additional duties as required by AIMS, including but not limited to: Teacher TSA

    - Create professional development content and not limited to PD training
    - Train teachers but not limited to: lesson planning and assessment data collection
    - Provide class observations to support teachers
    - Morning duty and afterschool duty
    - Providing class resources and assignments
    - Other responsibilities by direct supervisor

2. These additional duties are beyond the scope of the Employee's existing Employment Agreement and may be performed before or after regular school hours;
3. In consideration for the work to be performed under Paragraph 1 above, AIMS shall provide Employee a stipend of $5,500 per semester to be paid at the end of each semester ("$11,000 total of 22-23 school year").
4. Payment of Stipend shall be conditioned on Employee submitting weekly timesheets which reflect the additional duties performed.

5. All other terms and conditions of the Employment Agreement remain in effect, except that if a conflict exists between the Employment Agreement and this Amendment, this Amendment shall control.
6. Stipend shall only be paid for services performed pursuant to this Amendment; absent a written Amendment, no Stipend shall be paid.
7. This Agreement shall become effective only upon approval by AIMS' Governing Board.

It is so agreed.

_____ 12/16/22

Employee

Date

12/16/22

Direct Supervisor

Date

Superintendent

Date

Board President

Date

.

AIMS K-12 College Prep Charter District

Category: Classified
Work Year: 2022-23
Employment Type: Seasonal (Fall, Winter, Spring)
Stipend: $4,000 per year
Supervisor: Superintendent

AIMS District Athletic Director

POSITION OVERVIEW:
This role will enhance the AIMS Athletic Department and allow students to expand their skills. The person holding this role will provide students with high-quality instruction by creating healthy competition, unity, and an enjoyable experience. This includes fostering physical and mental growth while upholding the mission, core values, and vision of the AIMS K-12 College Prep Charter District.

QUALIFICATIONS:

Certification Requirements:

- NFHS Certification (First Aid, Health and Safety Fundamentals of Coaching, Concussion, Heat Stroke, COVID-19 Safety)
- CPR/First Aid Certification

Minimum Education Requirements:

- Bachelor's Degree from an accredited institution

Experience Required:

- Previous related coaching experience
- Knowledge of coaching fundamentals and development of coaching techniques

JOB REQUIREMENTS (Skills, Knowledge, and Abilities):

- A demonstrated high level of character and professionalism
- Interpersonal skills to cooperate and work effectively with teachers, students, parents, and administrators
- Strong leadership, communication, and organizational skills

Essential Duties:

- Develop, manage, coordinate and supervise all competitive AIMS K12 athletics programs
- Provides visionary leadership, strategic planning and policy development for the AIMS Athletics Department, with commitment to the AIMS K12 mission
- Develops and prepares the annual preliminary budget for the site athletic programs and activities to be submitted to the Head of Schools, Superintendent, CBO and the Board. Analyzes and reviews budgetary and financial data.
- Oversees the coordination, purchase, maintenance, and inventory of athletic equipment.
- Ensure District and site-level compliance to all CIF State, CIF-Oakland Section, Oakland Athletic League, and Bay Area Charter School Athletic Conference bylaws, including Title IX reporting requirements
- Assures compliance regarding discipline procedures for coaches and student-athletes according to established procedures, laws, and regulations.
- Provides the Heads of Schools and Superintendent with information and assistance regarding school athletic activities; advises the Heads of Schools and Superintendent of unusual and/or detrimental trends or problems and appropriate corrective action.
- Coordinates recruitment, job postings, descriptions, advertising, and related paperwork
- Follows AIMS procedures for the interview and selection process for prospective athletic staff
- Hires and directly supervises all AIMS K12 site level Athletic Directors and Athletic Department interns / staff.
- Provide all necessary training regarding to site level Athletic Directors, and any Athletic Department interns / staff; ensure coaches have met District, and other governing bodies, certification requirements
- Advises AIMS Marketing and Communications Department regarding AIMS sports media and publication.
- Develop and implement the AIMS Athletics Sports Handbook
- Directs the preparation and maintenance of a variety of data, reports, records, and rules related to student eligibility, assigned activities, and personnel.
- Serves as official liaison among stakeholders; responds to inquiries and provides information concerning school athletic programs.
- Plans, organize and implement long and short-term programs, activities, and fundraising designed to enhance after-school athletic programs and services.
- Manages the transportation of athletic teams according to District policy and administrative regulations.
- Coordinates and participates in meetings, conferences, and in-services, as needed.

Knowledge of:

District policies regarding health, safety and other procedures; first aid techniques, food handling

PHYSICAL ACTIVITY REQUIREMENTS:

Work Position (Percentage of Time):

Standing: 30 Walking: 20 Sitting: 50

Body Movement (Frequency):

None (0) Limited (1) Occasional (2) Frequent (3) Very Frequent (4)

Lifting (lbs.): 15-18 Lifting: 2 Bending: 2

Pushing and/or Pulling Loads: 1 Reaching Overhead: 1 Kneeling or Squatting: 1

Climbing Ladders: 0 Climbing Stairs: 2

NON-DISCRIMINATION: AIMS College Prep Charter District does not discriminate on the basis of race, color, religion, gender, marital status, ancestry, political affiliation, age, sexual orientation, disability, medical condition, national origin, or mental or physical handicap in any of its policies or procedures related to admissions, employment, educational services, programs or activities.

Effective:
Board Approved:

Extended Contract Extension Agreement 2022-2023

This CONTRACT EXTENSION AGREEMENT is effective July 1, 2022, by and between American Indian Model Schools, located at 171 12th street Oakland, ca 94607, and Maurice Williams.

WHEREAS the parties named entered into an employment agreement for the 2022-2023 school year.

WHEREAS the parties agree to extend the terms of the original contract as well as the terms provided herein.

WHEREAS Maurice Willilams agrees to perform the District Athletics Director duties.

WHEREAS AIMS agrees to compensate Maurice Williams up to a maximum of 2000 per semester stipend to be paid at the end of each semester according to work done during that semester.

WHEREAS duties to be provided are the following:

1. Plans and organizes athletic activities. Develops standards and procedures for high school athletic programs.
2. Coordinates athletic amps on school facilities and security at athletic events.
3. Supervises the performance of assigned personnel.
4. Participates in the interview and selection process for prospective faculty members as they pertain to the athletic department.
5. Directs all athletic department personnel's assigning, reassigning, termination, and disciplinary actions.
6. Coordinates recruitment, job postings, descriptions, advertising, and related paperwork, as it relates to coaching positions, with the Personnel Department. Monitors student academic and residential eligibility.
7. Serves as a liaison between administrators, personnel, parents, students, boosters, and outside agencies.
8. Responds to inquiries and provide information concerning school athletic programs.
9. Coordinates activities and programs, resolves issues and conflicts, and exchanges of information.

10. Provides the Heads of Schools and Superintendent with information and assistance regarding school athletic activities.
11. Assures an economical, safe, and efficient work environment.
12. Advises the Heads of Schools and Superintendent of unusual and/or detrimental trends or problems and recommends appropriate corrective action.
13. Develops policies and procedures regarding athletic and coaches handbooks; ensures coaches have met District and other governing bodies, including CIF league certification requirements.
14. Directs the preparation and maintenance of a variety of data, reports, records, and riles related to student eligibility, assigned activities, and personnel.
15. Assures compliance regarding discipline procedures for coaches and student-athletes according to established procedures, laws, and regulations.
16. Manages the transportation of athletic teams according to District policy and administrative regulations.
17. Plans, organize and implement long and short-term programs, activities, and fundraising designed to enhance after-school athletic programs and services.
18. Develops and prepares the annual preliminary budget for the site athletic programs and activities to be submitted to the principal and cabinet. Analyzes and reviews budgetary and financial data.
19. Controls and authorizes expenditures following established limitations. Coordinates the purchase, maintenance, and inventory of athletic equipment. Coordinates and participates in meetings, conferences, and in-services.
20. Organizes and conducts training for athletic personnel.

By the mutual agreement and covenants herein, AIMS and Maurice Williams mutually covenant and agree as follows.

The parties agree to extend the contract for additional duties that will begin immediately and will end on July 30, 2023.

The Extension binds and benefits both parties and successors or assigns.

All other terms and conditions of the original contract remain unchanged.

_____	_____
Maurice Williams (Employee)	Date
_____	_____
Maya Woods-Cadiz (Superintendent)	Date
_____	_____
Chris Edington (Board President)	Date

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BP 111 EMPLOYEE COMPENSATION

In order to recruit and retain employees committed to the district's goals for student learning, the AIMS School Board recognizes the importance of offering a competitive compensation package which includes salaries and health and welfare benefits.

(cf. 3100 - Budget)

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

(cf. 4000 - Concepts and Roles)

The Board shall adopt separate salary schedules for certificated, classified, and supervisory and administrative personnel. These schedules shall comply with the law and shall be printed and made available for review at the district office.

(BP 108 - Personnel Compensation)

Each certificated employee, including an employee in an administrative or supervisory position, shall be classified on the salary schedule on the basis of uniform allowance years of experience in a similar position. The Board and Superintendent reserve the right to make adjustments based upon organizational needs. Certificated employees shall not be placed in different classifications on the schedule, nor paid different salaries, solely on the basis of the grade levels or subjects at which they teach.

(BP 107 - Salary Payments)

The Board shall determine the frequency and schedule of salary payments, including whether payments for employees who work less than 12 months per year will be made over the course of the school year or in equal installments over the calendar year.

The Superintendent or designee shall post a notice explaining the Fair Labor Standards Act's wage and hour provisions in a conspicuous place at each work site. (29 CFR 516.4)

Overtime Compensation

An AIMS non-exempt employee shall be paid an overtime rate of not less than one and one-half times his/her regular rate of pay for any hours worked in excess of eight hours in one day or 40 hours in one work week. However, employees shall be exempt from overtime rules if they are employed as teachers or school administrators or if they qualify as being employed in an executive, administrative, or professional capacity and are paid a fixed salary at or above the salary level established by federal regulations. (Labor Code 510; 29 USC 213; 29 CFR 541.0-541.710, 553.27, 553.32)

AIMS employees, an employee may take compensatory time off in lieu of overtime compensation, provided he/she has not accrued compensatory time in excess of the limits specified in 29 USC 207. An employee who has requested the use of compensatory time shall be allowed to use such time within a reasonable period after making the request if the use of the compensatory time does not unduly disrupt district operations. (29 USC 207; 29 CFR 553.20-553.25)

For each nonexempt employee, the Superintendent or designee shall maintain records on the employee's wages, hours, and other information specified in 29 CFR 516.5-516.6.

(AR 311a - District Records)

(BP 106 - Personnel Files)

Legal Reference:

EDUCATION CODE

45022-45061.5 Salaries, especially:

45023 Availability of salary schedule

45028 Salary schedule for certificated employees

45160-45169 Salaries for classified employees

45268 Salary schedule for classified service in merit system districts

GOVERNMENT CODE

3540-3549 Meeting and negotiating, especially:

3543.2 Scope of representation

3543.7 Duty to meet and negotiate in good faith

LABOR CODE

226 Employee access to payroll records

232 Disclosure of wages

510 Overtime compensation; length of work day and week; alternative schedules

UNITED STATES CODE, TITLE 26

409A Deferred compensation plans

UNITED STATES CODE, TITLE 29

201-219 Fair Labor Standards Act, especially:

203 Definitions

207 Overtime

213 Exemptions from minimum wage and overtime requirements

CODE OF FEDERAL REGULATIONS, TITLE 26

1.409A-1 Definitions and covered plans

CODE OF FEDERAL REGULATIONS, TITLE 29

516.4 Notice of minimum wage and overtime provisions

516.5-516.6 Records

541.0-541.710 Exemptions for executive, administrative, and professional employees

553.1-553.51 Fair Labor Standards Act; applicability to public agencies

COURT DECISIONS

Flores v. City of San Gabriel, 9th Cir., June 2, 2016, No. 14-56421

Management Resources:

WEB SITES

CSBA: http://www.csba.org

Internal Revenue Service: http://www.irs.gov

School Services of California, Inc.: http://www.sscal.com

U.S. Department of Labor, Wage and Hour Division: https://www.dol.gov/whd

Coversheet

Finance Department Matters

Section: II. Action Items
Item: B. Finance Department Matters
Purpose:
Submitted by:
Related Material: AIMS Audit Draft 12.01.22 (2).pdf
AIMS Audit Extension Approval.pdf
AIMS G1 Draft 21 22.pdf

Draft 12/01/2022

Financial Statements
June 30, 2022

American Indian Model Schools

American Indian Public Charter School (AIPCS)
(Charter Number 0106)
American Indian Public Charter School II (AIPCS II)
(Charter Number 0882)
American Indian Public High School (AIPHS)
(Charter Number 0765)

Draft 12/01/2022

American Indian Model Schools
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June 30, 2022

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Draft 12/01/2022

Independent Auditor's Report

Governing Board
American Indian Model Schools
Oakland, California

Report on the Financial Statements

Opinion

We have audited the financial statements of American Indian Model Schools (the Organization) (a California Nonprofit Public Benefit Corporation), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States *(Government Auditing Standards)*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

Draft 12/01/2022

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Draft 12/01/2022

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information such as the schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and other supplementary information on pages 17-26 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and other supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated _____, 2022, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Rancho Cucamonga, California
_____, 2022

Powered by BoardOnTrack

Draft 12/01/2022

American Indian Model Schools
Statement of Financial Position
June 30, 2022

Assets	
Current assets	
Cash	$ 5,397,035
Receivables	5,097,731
Prepaid expenses	132,657
Total current assets	10,627,423
Noncurrent assets	
Security deposit	36,792
Property and equipment, net	7,981,257
Total noncurrent assets	8,018,049
Total assets	$ 18,645,472
Liabilities	
Current liabilities	
Accounts payable	$ 1,140,060
Accrued liabilities	156,787
Accrued compensated absences	186,983
Refundable advance	1,468,202
Current portion of notes payable	222,692
Current portion of capital leases	22,477
Total current liabilities	3,197,201
Long-term liabilities	
Notes payable, less current portion	8,540,140
Capital leases, less current portion	18,719
Total long-term liabilities	8,558,859
Total liabilities	11,756,060
Net Assets	
Without donor restrictions	5,703,866
With donor restrictions	1,185,546
Total net assets	6,889,412
Total liabilities and net assets	$ 18,645,472

See Notes to Financial Statements

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Draft 12/01/2022

American Indian Model Schools

Statement of Activities

Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenues			
Local Control Funding Formula	$ 13,673,843	$ 728,498	$ 14,402,341
Federal revenue	3,214,824	-	3,214,824
Other state revenue	1,362,659	194,047	1,556,706
Local revenues	475,561	263,001	738,562
Interest income	347	-	347
Rental income	52,945	-	52,945
Fundraising revenue	6,032	-	6,032
Net assets released from restrictions	444,630	(444,630)	-
Total support and revenues	19,230,841	740,916	19,971,757
Expenses			
Program services	17,970,940	-	17,970,940
Management and general	1,426,840	-	1,426,840
Fundraising and development	7,357	-	7,357
Total expenses	19,405,137	-	19,405,137
Change in Net Assets	(174,296)	740,916	566,620
Net Assets, Beginning of Year	5,878,162	444,630	6,322,792
Net Assets, End of Year	$ 5,703,866	$ 1,185,546	$ 6,889,412

See Notes to Financial Statements

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Draft 12/01/2022

American Indian Model Schools

Statement of Functional Expenses

Year Ended June 30, 2022

	Program Services	Management and General	Fundraising and Development	Total Expenses
Salaries	$ 7,979,820	$ 845,867	$ -	$ 8,825,687
Employee benefits	1,359,369	121,710	-	1,481,079
Payroll taxes	694,434	74,592	-	769,026
Fees for services	1,127,200	64,602	-	1,191,802
Advertising and promotions	67,153	470	-	67,623
Office expenses	822,091	95,161	-	917,252
Information technology	243,942	4,486	-	248,428
Occupancy	258,361	45,945	-	304,306
Conferences and meeting	151,299	17,020	-	168,319
Interest	403,242	37,214	-	440,456
Depreciation	337,640	32,617	-	370,257
Insurance	141,365	14,479	-	155,844
Other expenses	175,856	8,335	7,357	191,548
Special education	2,613,395	-	-	2,613,395
Instructional materials	1,055,845	46,602	-	1,102,447
Nutrition	412,706	-	-	412,706
District oversight fees	127,222	17,740	-	144,962
	$ 17,970,940	$ 1,426,840	$ 7,357	$ 19,405,137

See Notes to Financial Statements

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Draft 12/01/2022

American Indian Model Schools

Statement of Cash Flows

Year Ended June 30, 2022

Operating Activities	
Change in net assets	$ 566,620
Adjustments to reconcile change in net assets to net cash from (used for) operating activities	
Depreciation expense	370,257
Changes in operating assets and liabilities	
Receivables	(269,340)
Prepaid expenses	(1,422)
Accounts payable	582,297
Accrued liabilities	44,515
Refundable advance	720,177
Net Cash from (used for) Operating Activities	2,013,104
Investing Activities	
Purchases of property and equipment	(3,925)
Financing Activities	
Principal payments on notes	(210,504)
Principal payments on capital leases	(20,901)
Net Cash from (used for) Investing Activities	(231,405)
Net Change in Cash	1,777,774
Cash, Beginning of Year	3,619,261
Cash, End of Year	$ 5,397,035
Supplemental Cash Flow Disclosure	
Cash paid during the year in interest	$ 440,409

See Notes to Financial Statements

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Note 1 - Principal Activity and Significant Accounting Policies

Organization

American Indian Model Schools (the Organization) was incorporated in the State of California in 1996 as a nonprofit public benefit corporation that is organized under the Nonprofit Public Benefit Corporation Law exclusively for charitable and educational purposes within the meaning of 501(c)(3) of the Internal Revenue Code of 1954. The Organization operates three non-profit charter schools, under a charter granted by the Oakland Unified School District (OUSD). The following authorized charters are operated by the Organization:

American Indian Public Charter School (AIPCS)
Charter school number authorized by the State: 0106
Currently serves 234 students in grades sixth through eighth
Charter school was renewed by OUSD through June 30, 2026

American Indian Public Charter School II (AIPCS II)
Charter school number authorized by the State: 0882
Currently serves 633 students in grades kindergarten through eighth
Charter school was renewed by OUSD through June 30, 2022

American Indian Public High School (AIPHS)
Charter school number authorized by the State: 0765
Currently serves 433 students in grades ninth through twelfth
Charter school was renewed by OUSD through June 30, 2026

About AIMS

“Our mission at AIMS is to cultivate a community of diverse learners who achieve academic excellence. Our commitment to high expectations is attendance, academic achievement, and character development results in our students being prepared for lifelong success.”

Basis of Accounting

The accompanying financial statements were prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as applicable to nonprofit organizations. Revenues are recognized as discussed below, and expenditures are recognized in the accounting period in which the liability is incurred.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor restrictions.

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Net Assets with Donor Restrictions – Net assets subject to donor (or certain grantor) restrictions. Some donor imposed (or grantor) restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Receivables and Credit Policies

Receivables consist primarily of noninterest-bearing amounts due for educational programs. Management determines the allowance for uncollectable accounts receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Receivables are written off when deemed uncollectable. No allowance for doubtful accounts has been established, as the Organization deems all amounts to be fully collectible. Substantially all outstanding receivables as of June 30, 2022 are due from state and/or federal sources related to grant contributions and are expected to be collected within a period of less than one year.

Intra-Entity Transactions

Intra-entity transactions results from a net cumulative difference between resources provided by the central office account to each charter school and reimbursement for those resources from each charter school to the home office account. Intra-entity transfers include certain costs of shared liabilities and shared assets between the Organization.

Property and Equipment

Property and equipment additions over $5,000 are recorded at cost, or if donated, at fair value on the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation is removed from the accounts, and any remaining gain or loss is included in the statement of activities. Cost of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

The Organization reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2022.

Revenue and Revenue Recognition

Operating funds for the Organization are derived principally from state and federal sources. The Organization receives state funding based on each of the enrolled student's average daily attendance (ADA) in its school. Contributions are recognized when cash or notification of an entitlement is received.

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A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. The Consequently, at June 30, 2022 conditional contributions approximating $3,785,972, for which no amounts had been received in advance, have not been recognized in the accompanying financial statements.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. Donated professional services are recorded at the respective fair values of the services received. No significant contributions of such goods or services were received during the year ended June 30, 2022.

Functional Allocation of Expenses

The financial statements report categories of expenses that are attributed to program service activities or supporting services activities such as management and general activities and fundraising and development activities. The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on management's estimates. The expenses that are allocated include occupancy and depreciation, which are allocated on a square footage basis, as well as salaries and wages, benefits, payroll taxes, professional services, office expenses, information technology, interest, insurance, and other, which are allocated on the basis of estimates of time and effort**.**

Income Taxes

The Organization is organized as a California nonprofit corporation and has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3), and qualifies for the charitable contribution deduction. It is also exempt from State franchise and income taxes under Section 23701(d) of the California Revenue and Taxation Code. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. The Organization determined that it is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Management believes that the Organization has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the financial statements. The Organization would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Financial Instruments and Credit Risk

Deposit concentration risk is managed by placing cash, money market accounts, and certificates of deposit with financial institutions believed by management to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, no losses have been experienced in any of these accounts. Credit risk associated with accounts receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from governmental agencies supportive of the Organization's mission.

Recent Accounting Pronouncements

In February 2016, FASB issued Accounting Standards Update (ASU) 2016-02, *Leases*. ASU 2016-02 requires a lessee to recognize a lease asset representing its right to use the underlying asset for the lease term, and a lease liability for the payments to be made to lessor, on its statement of financial position for all operating leases greater than 12 months. Although the full impact of this update on the Organization's financial statements has not yet been determined, the future adoption of this guidance will require the Organization to record assets and liabilities on its statement of financial position relating to facility and other leases currently being accounted for as operating leases. The ASU is effective for the Organization for the year ended June 30, 2023. Management is evaluating the impact of the adoption of this standard.

Note 2 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Financial assets	
Cash	$ 5,397,035
Receivables	5,097,731
Financial assets at year end	10,494,766
Less those available for general expenditure within one year due to	
Restrictions by donor with purpose restrictions	(1,185,546)
Financial assets available to meet cash needs for general expenditure within one year	$ 9,309,220

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due.

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Note 3 - Property and Equipment

Property and equipment consist of the following at June 30, 2022:

Land	$ 2,451,271
Building improvements	2,747,219
Building	5,719,632
Computer and equipment	178,675
	11,096,797
Less accumulated depreciation	(3,115,540)
Total	$ 7,981,257

Note 4 - Notes Payable

Notes payable consist of the following at June 30, 2022:

Note payable, due in variable monthly installments principal and interest at 5.250% collateralized by (a) a deed of trust for the real property located in Alameda County, CA; (b) an assignment of all rents to lender on real property located in Alameda County, CA; and (c) all finandcal contracts and all proceeds thereof, including all accounts and general intangibles, described in the Commercial Security Agreement, with a carrying value of $9,300,000; maturing in 2029.	$ 8,762,832

Future maturities of notes payable are as follows:

Year Ending June 30,	Principal
2023	$ 222,692
2024	233,000
2025	244,268
2026	256,556
2027	267,452
Thereafter	7,538,864
Total	$ 8,762,832

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Note 5 - Capital Leases

The Organization leases vehicles under a lease expiring through 2024.

Future minimum lease payments are as follows:

Year Ending June 30,	
2023	$ 24,699
2024	19,272
Total minimum lease payments	43,971
Less amount representing interest	(2,775)
Total	$ 41,196

Leased property under capital leases includes the following at June 30, 2022:

Vehicles	$ 103,857
Less accumulated amortization	(83,085)
Total	$ 20,772

Note 6 - Operating Lease

On April 7, 2020, the Organization entered into a Single-Year Co-Location Use Agreement (Agreement) with Oakland Unified School District (OUSD) for the property located at 746 Grand Avenue, Oakland, California 94610. The single-year term of the Agreement expires June 30, 2022. Per the agreement, American Indian Charter School agrees to pay OUSD an annual fee for use of the District premises consistent with California Code of Regulations, Title 5, Section 11969.7 (the “Pro Rata Share Charge”). Total annual Pro Rata Share charge for the year ending June 30, 2022, was $174,172.

The Organization receives no sublease rental revenues nor pays any contingent rentals associated with these leases.

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Note 7 - Net Assets

Net assets consist of the following at June 30, 2022:

Net Assets Without Donor Restrictions	
Designated for Scholarship Funds	$ 606,727
Designated for Robert Family Grant	261,938
Designated for San Francisco 49ers Grant	5,000
Designated for State Programs	61,320
Undesignated net assets	4,768,881
Total net assets without donor restrictions	$ 5,703,866
Net Assets with Donor Restrictions	
Subject to expenditure for specified purpose	
Measure G1	$ 103,268
Education Protection Act	728,498
After School Education and Safety	128,826
Lottery - Instructional Materials	160,822
Kitchen Infastructure Grant	64,001
SB 117 COVID-19 LEA Response Funds	131
	$ 1,185,546
Satisfaction of purpose restrictions	
Measure G1	$ 90,007
Education Protection Act	265,162
After School Education and Safety	25,296
Lottery - Instructional Materials	64,034
SB 117 COVID-19 LEA Response Funds	131
Total nets assets released from donor restrictions	$ 444,630

Note 8 - Employee Retirement Systems

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California Public Employees' Retirement System (CalPERS).

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California Public Employees Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2020, annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at: https://www.calpers.ca.gov/page/forms-publications.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2022, are summarized as follows:

	School Employer Pool (CalPERS)	
Hire date	On or before December 31, 2012	On or after January 1, 2013
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	7.00%
Required employer contribution rate	22.91%	22.91%

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Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Organization is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2022, are presented above and the total Organization's contributions were $695,303.

Note 9 - Contingencies, Risks, and Uncertainties

The Organization has received State and Federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any reimbursement, if required, would not be material.

Note 10 - Subsequent Events

The Organization's management has evaluated events or transactions that may occur for potential recognition or disclosure in the financial statements through _____, 2022, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that would have a material impact on the current year financial statements.

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Supplementary Information
June 30, 2022

American Indian Model Schools

Draft 12/01/2022

American Indian Model Schools
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education			
Passed through California Department of Education (CDE)			
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	15536	$ 117,127
COVID-19 - Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	870,037
COVID-19 - Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15559	1,162,614
Subtotal			2,149,778
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	238,232
Title II, Part A, Supporting Effective Instruction	84.367	14341	36,541
Title III, English Learner Student Program	84.365	14346	16,070
Title IV, Part A, Student Support and Academic Enrichment	84.424	15396	36,724
State Charter School Facilities Incentive Grant Program	84.282D	[1]	235,273
Subtotal			562,840
Total U.S. Department of Education			2,712,618
U.S. Department of Agriculture			
Passed through CDE			
Child Nutrition Cluster			
Meal Supplement	10.555	13396	16,181
Summer Food Service Program	10.559	13004	422,173
Total Child Nutrition Cluster			438,354
CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	10.558	15577	62,010
Pandemic EBT Local Administrative Grant	10.649	15644	1,842
Total U.S. Department of Agriculture			63,852
Total Federal Financial Assistance			$ 3,214,824

[1] Pass-Through Entity Identifying Number not available.

See Note to Supplementary Information

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American Indian Model Schools

Local Education Agency Organization Structure

June 30, 2022

ORGANIZATION

American Indian Model Schools operate three nonprofit charter schools: American Indian Public Charter School (Charter Number 0106), American Indian Public Charter School II (Charter Number 0882), and American Indian Public High School (Charter Number 0765). The Schools are operating under a charter granted by the Oakland Unified School District and offer classroom-based instruction for grades K - 12.

GOVERNING BOARD

MEMBER	OFFICE	TERM EXPIRES
Christopher Edington	President	June 2024
Dana Lang	Member	June 2022
Steven Leung	Member	June 2023
Jumoke Hinton-Hodge	Member	June 2024

ADMINISTRATION

NAME	TITLE
Maya Woods-Cadiz	Superintendent

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American Indian Model Schools
Schedule of Average Daily Attendance
June 30, 2022

AIPCS

	Second Period Report	Annual Report
Regular ADA		
Sixth	76.31	75.34
Seventh and eighth	147.31	146.26
Total regular ADA	223.62	221.60
Classroom based ADA		
Sixth	76.31	75.34
Seventh and eighth	147.31	146.26
Total classroom based ADA	223.62	221.60

AIPCS II

	Second Period Report	Annual Report
Regular ADA		
Kindergarten through third	267.55	266.50
Fourth through sixth	224.88	224.44
Seventh and eighth	127.81	126.44
Total regular ADA	620.24	617.38
Classroom based ADA		
Kindergarten through third	267.55	266.50
Fourth through sixth	224.88	224.44
Seventh and eighth	127.81	126.44
Total classroom based ADA	620.24	617.38

AIPHS

	Second Period Report	Annual Report
Regular ADA		
Ninth through twelfth	428.16	423.73
Total regular ADA	428.16	423.73
Classroom based ADA		
Ninth through twelfth	428.16	423.73
Total classroom based ADA	428.16	423.73

See Note to Supplementary Information

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American Indian Model Schools
Schedule of Instructional Time
Year Ended June 30, 2022

AIPCS

Grade Level	1986-1987 Minutes Requirement	2021-2022 Actual Minutes	Number of Minutes Credited Form J-13A	Total Minutes Offered	Number of Actual Days		Number of Days Credited Form J-13A	Total Days Offered	Status
					Traditional Calendar	Multitrack Calendar			
Grades 6 - 8	54,000								
Grade 6		66,300	-	66,300	188	-	-	188	Complied
Grade 7		66,300	-	66,300	188	-	-	188	Complied
Grade 8		66,300	-	66,300	188	-	-	188	Complied

AIPCS II

Grade Level	1986-1987 Minutes Requirement	2021-2022 Actual Minutes	Number of Minutes Credited Form J-13A	Total Minutes Offered	Number of Actual Days		Number of Days Credited Form J-13A	Total Days Offered	Status
					Traditional Calendar	Multitrack Calendar			
Kindergarten	36,000	57,840	-	57,840	188	-	-	188	Complied
Grades 1 - 3	50,400								
Grade 1		58,890	-	58,890	188	-	-	188	Complied
Grade 2		68,595	-	68,595	188	-	-	188	Complied
Grade 3		68,595	-	68,595	188	-	-	188	Complied
Grades 4 - 6	54,000								
Grade 4		68,595		68,595	188	-		188	Complied
Grade 5		68,595	-	68,595	188	-	-	188	Complied
Grade 6		66,300	-	66,300	188	-	-	188	Complied
Grades 7 - 8	54,000								
Grade 7		66,300	-	66,300	188	-	-	188	Complied
Grade 8		66,300	-	66,300	188	-	-	188	Complied

See Note to Supplementary Information

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American Indian Model Schools
Schedule of Instructional Time
Year Ended June 30, 2022

AIPHS

Grade Level	1986-1987 Minutes Requirement	2021-2022 Actual Minutes	Number of Minutes Credited Form J-13A	Total Minutes Offered	Number of Actual Days		Number of Days Credited Form J-13A	Total Days Offered	Status
					Traditional Calendar	Multitrack Calendar			
Grades 9 - 12	64,800								
Grade 9		66,700	-	66,700	185	-	-	185	Complied
Grade 10		66,700	-	66,700	185	-	-	185	Complied
Grade 11		66,700	-	66,700	185	-	-	185	Complied
Grade 12		66,700	-	66,700	185	-	-	185	Complied

See Note to Supplementary Information

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American Indian Model Schools

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

Year Ended June 30, 2022

Summarized below are the net asset reconciliations between the Unaudited Actual Financial Report and the audited financial statements.

	AIPCS	AIPCS II	AIHS
Net Assets			
Balance, June 30, 2022, Unaudited Actuals	$ 1,746,567	$ 3,331,720	$ 1,639,188
Increase in Receivables	73,913	97,752	-
Balance, June 30, 2022, Audited Financial Statements	$ 1,820,480	$ 3,429,472	$ 1,639,188

See Note to Supplementary Information

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American Indian Model Schools
Combining Statement of Financial Position
June 30, 2022

	Central Office	AIPCS	AIPCS II
Assets			
Current assets			
Cash	$ 575,470	$ 606,727	$ 4,214,838
Receivables	17,279	930,546	2,251,683
Intra-entity receivable	-	418,141	-
Prepaid expenses	70,265	5,115	10,846
Total current assets	663,014	1,960,529	6,477,367
Noncurrent assets			
Security deposit	-	2,500	27,250
Property and equipment, net	-	131,422	7,842,911
Total noncurrent assets	-	133,922	7,870,161
Total assets	$ 663,014	$ 2,094,451	$ 14,347,528
Liabilities			
Current liabilities			
Accounts payable	$ 471,974	$ 98,195	$ 312,692
Accrued liabilities	156,787	-	-
Accrued compensated absences	-	23,939	87,231
Refundable advance	-	138,105	817,017
Intra-entity payable	33,981	-	924,552
Current portion of notes payable	-	-	222,692
Current portion of capital leases	-	7,492	7,492
Total current liabilities	662,742	267,731	2,371,676
Long-term liabilities			
Notes payable, less current portion	-	-	8,540,140
Capital leases, less current portion	-	6,240	6,240
Total long-term liabilities	-	6,240	8,546,380
Total liabilities	662,742	273,971	10,918,056
Net Assets			
Without donor restrictions	272	1,637,395	3,129,515
With donor restrictions	-	183,085	299,957
Total net assets	272	1,820,480	3,429,472
Total liabilities and net assets	$ 663,014	$ 2,094,451	$ 14,347,528

See Note to Supplementary Information

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American Indian Model Schools
Combining Statement of Financial Position
June 30, 2022

	AIPHS	Elimination	Total
Assets			
Current assets			
Cash	$ -	$ -	$ 5,397,035
Receivables	1,898,223	-	5,097,731
Intra-entity receivable	540,392	(958,533)	-
Prepaid expenses	46,431	-	132,657
Total current assets	2,485,046	(958,533)	10,627,423
Noncurrent assets			
Security deposit	7,042	-	36,792
Property and equipment, net	6,924	-	7,981,257
Total noncurrent assets	13,966	-	8,018,049
Total assets	$ 2,499,012	$ (958,533)	$ 18,645,472
Liabilities			
Current liabilities			
Accounts payable	$ 257,199	$ -	$ 1,140,060
Accrued liabilities	-	-	156,787
Accrued compensated absences	75,813	-	186,983
Refundable advance	513,080	-	1,468,202
Intra-entity payable	-	(958,533)	-
Current portion of notes payable	-	-	222,692
Current portion of capital leases	7,493	-	22,477
Total current liabilities	853,585	(958,533)	3,197,201
Long-term liabilities			
Notes payable, less current portion	-	-	8,540,140
Capital leases, less current portion	6,239	-	18,719
Total long-term liabilities	6,239	-	8,558,859
Total liabilities	859,824	(958,533)	11,756,060
Net Assets			
Without donor restrictions	936,684	-	5,703,866
With donor restrictions	702,504	-	1,185,546
Total net assets	1,639,188	-	6,889,412
Total liabilities and net assets	$ 2,499,012	$ (958,533)	$ 18,645,472

See Note to Supplementary Information

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American Indian Model Schools
Combining Statement of Activities
Year Ended June 30, 2022

	Central Office	AIPCS	AIPCS II	AIPHS	Elimination	Total
Support and Revenues						
Local Control Funding Formula	$ -	$ 2,415,538	$ 6,986,464	$ 5,000,339	$ -	$ 14,402,341
Federal revenue	-	472,292	1,566,079	1,176,453	-	3,214,824
Other state revenue	-	412,133	810,432	334,141	-	1,556,706
Local revenues	3,526,527	238,746	260,543	236,886	(3,524,140)	738,562
Interest income	-	-	347	-	-	347
Rental income	-	14,198	38,747	-	-	52,945
Fundraising revenue	-	3,016	3,016	-	-	6,032
Total support and revenues	3,526,527	3,555,923	9,665,628	6,747,819	(3,524,140)	19,971,757
Expenses						
Program services	3,526,527	3,164,019	8,553,294	5,832,258	(3,105,158)	17,970,940
Management and general	-	187,963	675,149	982,710	(418,982)	1,426,840
Fundraising and development	-	-	-	7,357	-	7,357
Total expenses	3,526,527	3,351,982	9,228,443	6,822,325	(3,524,140)	19,405,137
Change in Net Assets	-	203,941	437,185	(74,506)	-	566,620
Net Assets, Beginning of Year	272	1,616,539	2,992,287	1,713,694	-	6,322,792
Net Assets, End of Year	$ 272	$ 1,820,480	$ 3,429,472	$ 1,639,188	$ -	$ 6,889,412

See Note to Supplementary Information

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Note 1 - Purpose of Supplementary Schedules

Schedule of Expenditures of Federal Awards

Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the Organization under programs of the federal government for the year ended June 30, 2022. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Indirect Cost Rate

The Organization does not draw for indirect administrative expenses and has not elected to use the ten percent de minimus cost rate.

Food Donation

Nonmonetary assistance is reported in this schedule at the fair market value of the commodities received and disbursed. At June 30, 2022, the Organization had no food commodities in inventory.

Local Education Agency Organization Structure

This schedule provides information about the Organization's operations, members of the governing board, and members of the administration.

Schedule of Average Daily Attendance

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the Organization's. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to local education agencies. This schedule provides information regarding the attendance of students at the Organization.

Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the Organization and whether the Organization complied with the provisions of *Education Code* Sections 47612 and 47612.5, if applicable.

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The Organization must maintain their instructional minutes at the 1986-87 requirements, as required by *Education Code* Section 47612.5.

Reconciliation of Annual Financial Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the net assets reported on the unaudited actual financial report to the audited financial statements.

Combining Statement of Financial Position and Combining Statement of Activities

The combining statement of financial position and combining statement of activities are included to provide information regarding the individual programs of the charter schools within the Organization and are presented on the accrual basis of accounting. Eliminating entries in the combining statement of financial position and combining statement of activities are for activities between each charter school.

Draft 12/01/2022

Independent Auditor's Reports
June 30, 2022

American Indian Model Schools

Draft 12/01/2022

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Governing Board
American Indian Model Schools
Oakland, California

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the financial statements of American Indian Model Schools (the Organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated _____, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Draft 12/01/2022

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Rancho Cucamonga, California
_____, 2022

Draft 12/01/2022

Independent Auditor's Report on Compliance for the Major Program and on Internal Control over Compliance Required by the Uniform Guidance

Governing Board
American Indian Model Schools
Oakland, California

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited American Indian Model Schools' (the Organization) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the Organization's major federal program for the year ended June 30, 2022. The Organization's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Draft 12/01/2022

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Draft 12/01/2022

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Rancho Cucamonga, California
_____, 2022

Draft 12/01/2022

Independent Auditor's Report on State Compliance; Report on Internal Control Over Compliance Required by the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Report*

Governing Board
American Indian Model Schools
Oakland, California

Report on State Compliance

Unmodified Opinion

We have audited American Indian Model Schools' (the Organization) compliance with the types of compliance requirements identified as subject to audit in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the state laws and regulations listed in the table below for the year ended June 30, 2022.

In our opinion, the Organization complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2022.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States *(Government Auditing Standards)*; and the audit requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on state compliance with the compliance requirements subject to audit in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's compliance with the requirements listed in the table below.

Draft 12/01/2022

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements listed below has occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements listed in the table below.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with compliance requirements as identified in the table below that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Draft 12/01/2022

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the Organization's compliance with laws and regulations applicable to the following items:

	Procedures Performed
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS	
Attendance	No, see below
Teacher Certification and Misassignments	No, see below
Kindergarten Continuance	No, see below
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time	No, see below
Instructional Materials	No, see below
Ratio of Administrative Employees to Teachers	No, see below
Classroom Teacher Salaries	No, see below
Early Retirement Incentive	No, see below
Gann Limit Calculation	No, see below
School Accountability Report Card	No, see below
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	No, see below
Transportation Maintenance of Effort	No, see below
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	No, see below
District of Choice	No, see below
SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS	
California Clean Energy Jobs Act	No, see below
After/Before School Education and Safety Program:	
General Requirements	Yes
After School	Yes
Before School	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes

Draft 12/01/2022

	Procedures Performed
Local Control and Accountability Plan	Yes
Independent Study - Course Based	No, see below
Immunizations	No, see below
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	No, see below
In Person Instruction Grant	Yes
CHARTER SCHOOLS	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	No, see below
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	No, see below

Programs listed above for "Local Education Agencies Other Than Charter Schools" are not applicable to charter schools; therefore, we did not perform any related procedures.

We did not perform California Clean Energy Jobs Act procedures because the related procedures were performed in a previous year.

The Organization does not offer a Before School Education and Safety Program; therefore, we did not perform procedures related to the Before School Education and Safety Program.

The Organization does not offer an Independent Study-Course Based Program; therefore, we did not perform any procedures related to the Independent Study-Course Based Program.

The Organization's charter schools were not listed on the immunization assessment reports; therefore, we did not perform any related procedures.

We did not perform Career Technical Education Incentive Grant procedures because the Organization did not receive funding for this grant.

ADA was below the threshold required for testing; therefore, we did not perform any procedures related to Determination of Funding for Nonclassroom-Based Instruction.

We did not perform procedures for the Charter School Facility Grant Program because the Organization did not receive funding for this program.

Draft 12/01/2022

The purpose of this report on internal control over state compliance is solely to describe the scope of our testing of internal control over state compliance and the results of that testing based on the requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Rancho Cucamonga, California
_____, 2022

Draft 12/01/2022

Schedule of Findings and Questioned Costs
June 30, 2022

American Indian Model Schools

Draft 12/01/2022

American Indian Model Schools
Summary of Auditor's Results
Year Ended June 30, 2022

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major program	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)	No

Identification of major programs

Name of Federal Program or Cluster	Federal Financial Assistance Listing
COVID-19 Education Stabilization Fund	84.425D, 84.425U

Dollar threshold used to distinguish between type A and type B programs	$750,000
Auditee qualified as low-risk auditee?	No

State Compliance

Internal control over state compliance for programs	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for programs	Unmodified

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American Indian Model Schools
Financial Statement Findings
Year Ended June 30, 2022

None reported.

Draft 12/01/2022

American Indian Model Schools
Federal Awards Findings and Questioned Costs
Year Ended June 30, 2022

None reported.

Draft 12/01/2022

American Indian Model Schools
State Compliance Findings and Questioned Costs
Year Ended June 30, 2022

None reported.

Draft 12/01/2022

American Indian Model Schools
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2022

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

OAKLAND UNIFIED SCHOOL DISTRICT

Community Schools, Thriving Students

OFFICE OF CHARTER SCHOOLS

December 13, 2022

Katema Ballentine, Chief Business Officer
AIMS K-12 College Prep
171 12th Street
Oakland, CA 94607

RE: 21/22 Audit Deadline Extension Request – APPROVED
AIMS College Prep Middle School (CDS # 01-61259-6113807, Charter #0106)
AIMS College Prep High School (CDS # 01-61259-0111856, Charter #0765)
American Indian Public Charter School II (CDS # 01-61259-0114363, Charter #0882)

Dear Ms. Ballentine,

The Office of Charter Schools hereby grants your request to extend the December 15, 2022 deadline for the completion and submission of the 21/22 FY audit report. The new extended deadline is January 31, 2023.

I will notify the State Controller's Office and the Alameda County Office of Education of the extension.

Sincerely,

Minh Co
Accounting Manager
Office of Charter Schools

AIMS K-12 College Prep Charter District

American Indian Public Charter School II (K-8)
171 12th St | Oakland | CA 94607
E elementary@aimsk12.org
T 510-893-8701
F 510-893-0345

AIMS College Prep Middle School
171 12th St | Oakland | CA 94607
E middleschool@aimsk12.org
T 510-893-8701
F 510-893-0345

AIMS College Prep High School
746 Grand Ave | Oakland | CA 94610
E highschool@aimsk12.org
T 510-220-5044
F 510-519-5549

www.AIMSK12.org

TO: Minh Co
FROM: Katema Ballentine, AIMS K-12 Business Office
DATE: December 13,2022
SUBJECT: Request for 2021-2022 Audit Extension
American Indian Public Charter II (AIPCS II)
CDS# 01-61259-0114363
Charter #: 0882

AIMS Middle, cds code 1-61259-0114363, charter # 0882, would like to formally request an extension of submission of the Audit for January 31,2023. Our Auditor needs additional time in which to complete the audit for submission. The Auditors have provided the following feedback requiring American Indian Public Charter II to request this extension.

Significant additional time requirements on our part to audit the Federal and State compliance programs specific to COVID related funding received during fiscal year 2021/22 and continued staffing resource issues experienced since the onset of the pandemic that still exist for us that have created challenges in completing the audit by the December 15 timeline.

Thank you for your attention to this matter

Katema Ballentine

Katema Ballentine

Chief Business Officer
AIMS K-12 College Prep
171 12th Street
Oakland, CA 94607

AIMS K-12 College Prep Charter District

American Indian Public Charter School II (K-8)
171 12th St | Oakland | CA 94607
E elementary@aimsk12.org
T 510-893-8701
F 510-893-0345

AIMS College Prep Middle School
171 12th St | Oakland | CA 94607
E middleschool@aimsk12.org
T 510-893-8701
F 510-893-0345

AIMS College Prep High School
746 Grand Ave | Oakland | CA 94610
E highschool@aimsk12.org
T 510-220-5044
F 510-519-5549

www.AIMSK12.org

TO: Minh Co
FROM: Katema Ballentine, AIMS K-12 Business Office
DATE: December 13,2022
SUBJECT: Request for 2021-2022 Audit Extension
AIMS K-12 College Prep Middle School
CDS# 01-61259-6113807
Charter #: 0106

AIMS Middle, cds code 1-61259-6113807, charter # 0106, would like to formally request an extension of submission of the Audit for January 31,2023. Our Auditor needs additional time in which to complete the audit for submission. The Auditors have provided the following feedback requiring AIMS College Prep Middle School to request this extension.

Significant additional time requirements on our part to audit the Federal and State compliance programs specific to COVID related funding received during fiscal year 2021/22 and continued staffing resource issues experienced since the onset of the pandemic that still exist for us that have created challenges in completing the audit by the December 15 timeline.

Thank you for your attention to this matter

Katema Ballentine

Katema Ballentine

Chief Business Officer
AIMS K-12 College Prep
171 12th Street
Oakland, CA 94607

AIMS K-12 COLLEGE PREP CHARTER DISTRICT

AIMS K-12 College Prep Charter District

American Indian Public Charter School II (K-8)
171 12th St | Oakland | CA 94607
E elementary@aimsk12.org
T 510-893-8701
F 510-893-0345

AIMS College Prep Middle School
171 12th St | Oakland | CA 94607
E middleschool@aimsk12.org
T 510-893-8701
F 510-893-0345

AIMS College Prep High School
746 Grand Ave | Oakland | CA 94610
E highschool@aimsk12.org
T 510-220-5044
F 510-519-5549

www.AIMSK12.org

TO: Minh Co
FROM: Katema Ballentine, AIMS K-12 Business Office
DATE: December 13,2022
SUBJECT: Request for 2021-2022 Audit Extension
AIMS HIGH
CDS# 01-61259-0111856
Charter #: 0765

AIMS Middle, cds code 1-61259-0111856, charter # 0765, would like to formally request an extension of submission of the Audit for January 31,2023. Our Auditor needs additional time in which to complete the audit for submission. The Auditors have provided the following feedback requiring AIMS College Prep High School to request this extension.

Significant additional time requirements on our part to audit the Federal and State compliance programs specific to COVID related funding received during fiscal year 2021/22 and continued staffing resource issues experienced since the onset of the pandemic that still exist for us that have created challenges in completing the audit by the December 15 timeline.

Thank you for your attention to this matter

Katema Ballentine

Katema Ballentine

Chief Business Officer
AIMS K-12 College Prep
171 12th Street
Oakland, CA 94607

Draft 12/01/2022

Independent Auditor's Report on Compliance
and Supplementary Schedules
June 30, 2022

American Indian Model Schools
Oakland Unified School District
Measure G1 Parcel Tax

Draft 12/01/2022

Independent Auditor's Report on Compliance

Governing Board
American Indian Model Schools
Oakland, California

Report on Compliance
We have audited American Indian Model Schools (the Schools) compliance with the types of compliance requirements described in the November 8, 2016 Measure G1 for the year ended June 30, 2022.

Management's Responsibility
Compliance with the requirements referred to above is the responsibility of American Indian Model Schools management.

Auditor's Responsibility
Our responsibility is to express an opinion on the Schools' compliance based on our audit of the types of compliance requirements referred to below. Our responsibility is to express an opinion on the Schools' compliance based on our audit of the types of compliance requirements referred to below. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the types of compliance requirements described in the November 8, 2016 Measure G1. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements has occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Schools' compliance with those requirements.

Opinion
In our opinion, the Schools complied, in all material respects, with the compliance requirements referred to above that are applicable to the November 8, 2016 Measure G1 for the year ended June 30, 2022.

Internal Control Over Compliance
Management of American Indian Model Schools is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered the Schools' internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Schools' internal control over compliance.

Draft 12/01/2022

A *deficiency in internal control over compliance* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing. Accordingly, this report is not suitable for any other purpose.

Rancho Cucamonga, California
_____, 2022

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Appendix I
Summary of Audit Procedures
June 30, 2022
American Indian Model Schools

Draft 12/01/2022

Objectives of the Audit

- Ensure proceeds and expenditures of the parcel tax are fully accounted in the books and records of the Schools.
- Ensure expenditures are in support of allowable uses as per the ballot language, separately with respect to middle school grants, salary for school site educators, and administrative overhead.
- Ensure that middle school grant expenditures agree with the education improvement plans that were approved by the Citizens' Oversight Committee.
- Ensure that expenditures of Measure G1 are only for supplemental activities.

Scope of the Audit

- Schools' expenditures funded by Measure G1 during the fiscal year ending June 30, 2022.

Methodology

The following describes the audit procedures and our related findings.

1. Obtain parcel tax expenditure detail reports prepared by the Schools and agree amounts to the general ledger.

2. Finding - No exceptions were identified from applying this procedure. The Measure G1 accounting records are complete and include all activity during the fiscal year. The summary financial schedules provided in Appendix II reconcile with the Schools' accounting records.

3. Review the nature of the expenditures incurred by the school sites, and review source documents as appropriate, to ensure they were within the specific purposes of the ballot language.

4. Finding – No exceptions were identified from applying this procedure. We analytically reviewed the entire population of expenditure accounting records to search for transactions outside the scope of allowable expenditures. Individual transactions were selected for additional audit analysis, which includes reviewing source documents such as invoices, contracts, purchase orders, or payroll records. Subjected to the additional audit analysis were 19 individual transactions aggregating $149,963 or 90% of the total Schools' site level transactions.

5. Ascertain if salary increases were used to supply raises to "school site educators," as the term is used in the ballot text.

   Finding – No exceptions were identified from applying this procedure. The administrative regulations define a "school site educator" as an employee who spends at least 75% of their time at school sites, or who is a union-represented employee. The salary increases funded by Measure G1 were provided to these groups for the year ending June 30, 2022 through increases to the Charter School's salary schedule.

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6. Ensure the same percentage increase in salary was applied to all school site educators.

   Finding – No exceptions were identified in applying this procedure. We recalculated the salary increases and noted that the same percentage was applied to all school site educators.

7. Verify if the parcel tax is funding supplemental activities by performing the following procedures. Ascertain if funds were used to provide services which were required to be made available by virtue of being a school. Also, perform procedures to ascertain whether the parcel tax funded services that were previously provided with another funding source.

8. Finding – No exceptions were identified from applying this procedure.

9. Recalculate the 65/35% allocation between raises for school site educators and middle school grants.

   Finding – Not applicable as the Charter School did not have any administrative overhead costs.

10. Test a sample of expenditures to ensure they were spent following the approved education improvement plans.

    Finding – No exceptions were identified from applying this procedure. We reviewed 19 transactions or (90%) and verified that they are consistent with the approved plan.

11. Examine supporting documentation to validate the amount of Measure G1 Parcel Tax revenues received.

    Finding – No exceptions were identified from applying this procedure.

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Appendix II
Summary Financial Schedules
June 30, 2022
American Indian Model Schools

Draft 12/01/2022

Table 1

Allocations and Ending Balances as of and for the year ended June 30, 2022:

Site	Carryover at June 30, 2021	FY 2021-22 Allocation	FY 2021-22 Actual expense	Carryover at June 30, 2022
Charter Schools				
American Indian Public Charter School	$ 26,698	$ 75,641	$ 64,029	$ 38,310
American Indian Public Charter II	72,362	64,316	101,889	34,789
Total	$ 99,060	$ 139,957	$ 165,918	$ 73,099

Notes to Table 1

With respect to charter schools, the “actual” column is reimbursement requests made by the Schools for fiscal year 2021-2022.

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