AIMS K-12 College Prep Charter District

Finance Committee Meeting

Date and Time

Tuesday February 27, 2024 at 5:30 PM PST

Location

171 12th Street, Oakland, CA 94607

Members of the public, staff, and faculty may join virtually at:
Join Zoom Meeting
https://us02web.zoom.us/j/3311128694?pwd=cVFNbEJtWm40aDZpUlp5WFVxRGVqUT09
Meeting ID: 331 112 8694
Passcode: 0EjSCZ

One tap mobile
+17193594580,,3311128694#,,,,*076927# US
+19294362866,,3311128694#,,,,*076927# US (New York)

Dial by your location
• +1 719 359 4580 US

Meeting ID: 331 112 8694
Passcode: 076927
Find your local number: https://us02web.zoom.us/u/kmHNwDhDX

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.

Agenda

		Purpose	Presenter	Time
I.	**Opening Items**			**5:30 PM**
A.	Record Attendance		Barbara Pemberton	1 m
B.	Call the Meeting to Order		Director Edington	
II.	**Public Comment**			**5:31 PM**
A.	Public Comment on Agenda Items	Discuss	Barbara Pemberton	4 m
B.	Public Comment On Non-Agenda Items	Discuss	Barbara Pemberton	4 m
III.	**Action Items**			**5:39 PM**
A.	School Psychologist Contract 2023-2024 School Year	Vote	Delicia Moghadam	2 m
B.	Powerschool - Naviance Premium Agreement	Vote	Natalie Glass	2 m
C.	Schoology Agreement	Vote	Natalie Glass	2 m
D.	Campus Safety Group Agreement	Vote	Marisol Magana	2 m
E.	2023-24 ESSER III	Vote	Natalie Glass	2 m
F.	Second Interim FY2023/2024	Vote	Katema Ballentine	8 m
G.	Final Audit Report 2023	Vote	Katema Ballentine	2 m
H.	Measure G1 Parcel Tax	Vote	Katema Ballentine	2 m
I.	Independent Auditor Selection	Vote	Katema Ballentine	2 m
J.	Student Participation in Board Committees	Vote	Katema Ballentine	2 m
IV.	**Closed Session**			**6:05 PM**

		Purpose	Presenter	Time
A.	Public Comment on Closed Session Items 1 minute per speaker	Discuss		10 m
B.	Closed Session 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			20 m

V. Closing Items — 6:35 PM

A.	Adjourn Meeting	Vote	
B.	NOTICES	FYI	Barbara Pemberton

The next regular meeting of the Board of Directors is scheduled to be held in March 2024 by 5:30 pm. AIMS does not discriminate on the basis of disability in the admission or access to, or treatment or employment in, it's 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, Barbara Pemberton, posted this agenda at the AIMS Campus at 171 12th Street, Oakland, CA 94607, on February 24, 2024, before 5:30 PM.
Certification of Posting

Coversheet

School Psychologist Contract 2023-2024 School Year

Section: III. Action Items
Item: A. School Psychologist Contract 2023-2024 School Year
Purpose: Vote
Submitted by:
Related Material: EC Psych 2023-24 Board Contract.pdf

AIMS K-12 College Prep Charter District
Board Submission Cover Letter

Submitter Information

Full Name: Deborah Woods
Position/Title: Director
Department: Special Education
Date of Submission (MM/DD/YYYY): February 20, 2024

Item Details

Title of Item: School Psychologist Contract for the 2-23-24 School Year
Is this item a: ☑ New Submission
☐ Renewal
If Renewal: Please summarize any changes from the previous submission:

Approvals

Has this item been reviewed by:
☑ Superintendent
☐ Chief Business Officer (CBO) (If budget changes)
☐ Director of Compliance (If plan changes)
☐ Neither

Committee Review

Has this item been through the appropriate committee review process?
☐ Yes ☑ No
If yes: Please specify which committee(s) and provide minutes or approval documentation:

If no: Explain why:
Present submission for committee review.

Deadline Information

Is there a submission deadline for this item?
☑ Yes ☐ No
If yes: Please indicate the deadline date (MM/DD/YYYY): 02/27/2024

Financial Information (if applicable):

Total Cost: $ 81,600
Is this expenditure included in the annual budget?
☑ Yes ☐ No
Please specify in which plan this expense is indicated:
☐ SPSA ☐ LCAP ☑ Other: Special Education Budget Plan

2023-2024 **CONTRACT NUMBER:**

LOCAL EDUCATION AGENCY: AIMS K12 College Prep Charter District

NONPUBLIC SCHOOL/AGENCY/RELATED SERVICES PROVIDER: Erin Crawford

NONPUBLIC, NONSECTARIAN SCHOOL/AGENCY SERVICES MASTER CONTRACT

AUTHORIZATION FOR MASTER CONTRACT AND GENERAL PROVISIONS

1. MASTER CONTRACT

This Master Contract (or "Contract") is entered into on February 27, 2024, between AIMS K12 College Prep Charter District hereinafter referred to as the local educational agency ("LEA"), a member of the El Dorado Charter SELPA and Erin Crawford, Educational Psychologist (nonpublic, nonsectarian school or agency), hereinafter referred to as NPS/A or "CONTRACTOR" for the purpose of providing special education and/or related services to students with exceptional needs under the authorization of California Education Code sections 56157, 56361 and 56365 *et seq*. and Title 5 of the California Code of Regulations section 3000 *et seq*., AB 490 (Chapter 862, Statutes of 2003) and AB 1858 (Chapter 914, Statutes of 2004). It is understood that this agreement does not commit the LEA to pay for special education and/or related services provided to any student, or CONTRACTOR to provide such special education and/or related services, unless and until an authorized LEA representative approves the provision of special education and/or related services by CONTRACTOR.

Upon acceptance of a student, LEA shall submit to CONTRACTOR an Individual Service Agreement (hereinafter referred to as "ISA"). Unless otherwise agreed in writing, these forms shall acknowledge CONTRACTOR's obligation to provide all relevant services specified in the student's Individualized Education Program (hereinafter referred to as "IEP"). The ISA shall be executed within ninety (90) days of a student's enrollment. LEA and CONTRACTOR shall enter into an ISA for each student served by CONTRACTOR. As available and appropriate, the LEA shall make available access to any electronic IEP system and/or electronic database for the development of the ISA and invoices.

Unless placement and/or services is made pursuant to an Office of Administrative Hearings (hereinafter referred to as "OAH") order, a lawfully executed settlement agreement between LEA and parent or authorized by LEA for a transfer student pursuant to California Education Code section 56325, LEA is not responsible for the costs associated with NPS placement or NPS/A services until the date on which an IEP team meeting is convened, the IEP team determines that a NPS placement is appropriate, and the IEP is signed by the student's parent.

2. CERTIFICATION AND LICENSES

CONTRACTOR shall be certified by the California Department of Education (hereinafter referred to as "CDE") as a NPS/A. All NPS/A services shall be provided consistent with the area of certification and licensure specified by CDE Certification and as defined in California Education Code, section 56366 *et seq* and within the professional scope of practice of each provider's license, certification, and/or credential. A current copy of CONTRACTOR's NPS/A certification or a waiver of such certification issued by the CDE pursuant to Education Code section 56366.2 must be provided to LEA on or before the date this Agreement is executed by CONTRACTOR. This Master Contract shall be null and void if such certification or waiver is expired, revoked, rescinded, or otherwise nullified during the effective period of this Master Contract. Total student enrollment shall be limited to capacity as stated on CDE certification and in Section 24 of the Master Contract.

In addition to meeting the certification requirements of the State of California, a CONTRACTOR that operates a program outside of this State shall be certified and all staff persons providing services to pupils shall be certified and/or licensed by that state to provide, respectively, special education and related services and designated instruction and related services to pupils under the federal Individuals with Disabilities Education Act (20 U.S.C. Sec. 1400 et seq.).

If CONTRACTOR is a licensed children's institution (hereinafter referred to as "LCI"), CONTRACTOR shall be licensed by the state, or other public agency having delegated authority by contract with the state to license, to provide nonmedical care room and board to children, including, but not limited to, individuals with exceptional needs. The LCI must also comply with all licensing requirements relevant to the protection of the child, and have a special permit, if necessary, to meet the needs of each child so placed. If the CONTRACTOR operates a program outside of this State, CONTRACTOR must obtain all required licenses from the appropriate licensing agency in both California and in the state where the LCI is located.

With respect to CONTRACTOR's certification, failure to notify the LEA and CDE in writing of any changes in: (1) credentialed/licensed staff; (2) ownership; (3) management and/or control of the agency; (4) major modification or relocation of facilities; or (5) significant modification of the program may result in the suspension or revocation of CDE certification and/or suspension or termination of this Master Contract by the LEA.

3. COMPLIANCE WITH LAWS, STATUTES, REGULATIONS

During the term of this Master Contract, unless otherwise agreed, CONTRACTOR shall comply with all applicable federal, state, and local statutes, laws, ordinances, rules, policies and regulations. CONTRACTOR shall also comply with all applicable LEA policies and procedures unless, taking into consideration all of the surrounding facts and circumstances, a policy or policies or a portion of a policy does not reasonably apply to CONTRACTOR. CONTRACTOR hereby acknowledges and agrees that it accepts all risks and responsibilities for its failure to comply with LEA policies and shall indemnify LEA under the provisions of Section 16 of this Agreement for all liability, loss, damage and expense (including reasonable attorneys' fees) resulting from or arising out of CONTRACTOR's failure to comply with applicable LEA policies (e.g., those policies relating to; the provision of special education and/or related services, facilities for individuals with exceptional needs, student enrollment and transfer, student inactive status, corporal punishment, student discipline, and positive behavior interventions).

CONTRACTOR acknowledges and understands that LEA may report to the CDE any violations of the provisions of this Master Contract; and that this may result in the suspension and/or revocation of CDE nonpublic school/agency certification pursuant to California Education Code section 56366.4(a).

4. TERM OF MASTER CONTRACT

The term of this Master Contract shall be from July 1, 2023 to June 30, 2024 (Title 5 California Code of Regulations section 3062(a)) unless otherwise stated. Neither the CONTRACTOR nor the LEA is required to renew this Master Contract in subsequent contract years. The parties acknowledge that any subsequent Master Contract is to be re-negotiated prior to June 30, 2024. In the event the contract negotiations are not agreed to by June 30th, the most recently executed Master Contract will remain in effect for 90 days. (Title 5 California Code of Regulations section 3062(d)) No Master Contract will be offered unless and until all of the contracting requirements have been satisfied. The offer of a Master Contract to a CONTRACTOR is at the sole discretion of the LEA.

The provisions of this Master Contract apply to CONTRACTOR and any of its employees or independent contractors. Notice of any change in CONTRACTOR's ownership or authorized representative shall be provided in writing to LEA within thirty (30) calendar days of change of ownership or change of authorized representative.

5. INTEGRATION/CONTINUANCE OF CONTRACT FOLLOWING EXPIRATION OR TERMINATION

This Master Contract includes each ISA and they are incorporated herein by this reference. This Master Contract supersedes any prior or contemporaneous written or oral understanding or agreement. This Master Contract may be amended only by written amendment executed by both parties.

CONTRACTOR shall provide the LEA with information as requested in writing to secure a Master Contract or a renewal.

At a minimum, such information shall include copies of current teacher credentials and clearance, insurance documentation and CDE certification. The LEA may require additional information as applicable. If the application packet is not completed and returned to District, no Master Contract will be issued. If CONTRACTOR does not return the Master Contract to LEA duly signed by an authorized representative within ninety (90) calendar days of issuance by LEA, the new contract rates will not take effect until the newly executed Master Contract is received by LEA and will not be retroactive to the first day of the new Master Contract's effective date. If CONTRACTOR fails to execute the new Master Contract within such ninety-day period, all payments shall cease until such time as the new Master Contract for the current school year is signed and returned to LEA by CONTRACTOR. (California Education Code section 56366(c)(1) and (2)). In the event that this Master Contract expires or terminates, CONTRACTOR shall continue to be bound to all of the terms and conditions of the most recent executed Master Contract between CONTRACTOR and LEA for so long as CONTRACTOR is servicing authorized students at the discretion of the LEA.

6. INDIVIDUAL SERVICE AGREEMENT ("ISA")

This Agreement shall include an ISA developed for each student to whom CONTRACTOR is to provide special education and/or related services. An ISA shall only be issued for students enrolled with the approval of the LEA pursuant to Education Code section 56366 (a)(2)(A). An ISA may be effective for more than one contract year provided that there is a concurrent Master Contract in effect. In the event that this Master Contract expires or terminates, CONTRACTOR, shall continue to be bound to all of the terms and conditions of the most recent executed ISAs between CONTRACTOR and LEA for so long as CONTRACTOR is servicing authorized students.

Any and all changes to a student's educational placement/program provided under this Master Contract and/or an ISA shall be made solely on the basis of a revision to the student's IEP or by written agreement between the parent and LEA. At any time during the term of this Master Contract, a student's parent, CONTRACTOR, or LEA may request a review of a student's IEP subject to all procedural safeguards required by law.

Unless otherwise provided in this Master Contract, the CONTRACTOR shall provide all services specified in the IEP unless the CONTRACTOR and the LEA agree otherwise in the ISA. (California Education Code sections 56366(a) (5) and 3062(e)). In the event the CONTRACTOR is unable to provide a specific service at any time during the life of the ISA, the CONTRACTOR shall notify the LEA in writing within five (5) business days of the last date a service was provided. CONTRACTOR shall provide any and all subsequent compensatory service hours awarded to student as a result of lack of provision of services while student was served by the NPS/A.

If a parent or LEA contests the termination of an ISA by initiating a due process proceeding with the OAH, CONTRACTOR shall abide by the "stay-put" requirement of state and federal law unless the parent agrees otherwise or an Interim Alternative Educational Setting is deemed lawful and appropriate by LEA or OAH consistent with Section 1415 (k)(1)(7) of Title 20 of the United States Code. CONTRACTOR shall adhere to all LEA requirements concerning changes in placement.

Disagreements between LEA and CONTRACTOR concerning the formulation of an ISA or the Master Contract may be appealed to the County Superintendent of Schools of the County where the LEA is located, or the State Superintendent of Public Instruction pursuant to the provisions of California Education Code section 56366(c) (2).

7. DEFINITIONS

The following definitions shall apply for purposes of this contract:

a. The term "CONTRACTOR" means a nonpublic, nonsectarian school/agency certified by the California Department of Education and its officers, agents, and employees.

b. The term "authorized LEA representative" means a LEA administrator designated to be responsible for NPS/A. It is understood, a representative of the Special Education Local Plan Area (SELPA) of which the LEA is a member is an authorized LEA representative in collaboration with the LEA. The LEA maintains sole responsibility for this Contract, unless otherwise specified in this Contract.

c. The term "credential" means a valid credential, life diploma, permit, or document in special education or pupil personnel services issued by, or under the jurisdiction of, the State Board of Education if issued prior to 1970 or the California Commission on Teacher Credentialing, which entitles the holder thereof to perform services for which certification qualifications are required as defined in Title 5 of the California Code of Regulations section 3001(g).

d. The term "qualified" means that a person holds a certificate, permit or other document equivalent to that which staff in a public school are required to hold to provide special education and related services and has met federal and state certification, licensing, registration, or other comparable requirements which apply to the area in which the individual is providing special education or related services, including those requirements set forth in Title 34 of the Code of Federal Regulations sections 200.56 and 200.58, and those requirements set forth in Title 5 of the California Code of Regulations Sections 3064 and 3065, and adheres to the standards of professional practice established in federal and state law or regulation, including the standards contained in the California Business and Professions Code.

Nothing in this definition shall be construed as restricting the activities in services of a graduate needing direct hours leading to licensure, or of a student teacher or intern leading to a graduate degree at an accredited or approved college or university, as authorized by state laws or regulations. (Title 5 of the California Code of Regulations Section 3001 (r)).

e The term "license" means a valid non-expired document issued by a licensing agency within the Department of Consumer Affairs or other state licensing office authorized to grant licenses and authorizing the bearer of the document to provide certain professional services or refer to themselves using a specified professional title including but not limited to mental health and board and care services at a residential placement. If a license is not available through an appropriate state licensing agency, a certificate of registration with the appropriate professional organization at the national or state level which has standards established for the certificate that are equivalent to a license shall be deemed to be a license as defined in Title 5 of the California Code of Regulations section 3001(l).

f. "Parent" means:
   i. a biological or adoptive parent; unless the biological or adoptive parent does not have legal authority to make educational decisions for the child,
   ii. a guardian generally authorized to act as the child's parent or authorized to make educational decisions for the child,
   iii. an individual acting in the place of a biological or adoptive parent, including a grandparent, stepparent, or other relative with whom the child lives, or an individual who is legally responsible for the child's welfare,

iv. a surrogate parent,
v. a foster parent if the authority of the biological or adoptive parent to make educational decisions on the child's behalf has been specifically limited by court order in accordance with Code of Federal Regulations 300.30(b)(1) or (2).

Parent does not include the state or any political subdivision of government or the NPS/A under contract with the LEA for the provision of special education or designated instruction and services for a child. (California Education Code section 56028).

g. The term "days" means calendar days unless otherwise specified.

h. The phrase "billable day" means a school day in which instructional minutes meet or exceed those in comparable LEA programs.

i. The phrase "billable day of attendance" means a school day as defined in California Education Code Section 46307, in which a student is in attendance and in which instructional minutes meet or exceed those in comparable LEA programs unless otherwise stipulated in an IEP or ISA.

j. It is understood that the term "Master Contract" also means "Contract" and is referred to as such in this document.

ADMINISTRATION OF CONTRACT

8. NOTICES

All notices provided for by this Contract shall be in writing. Notices shall be mailed or delivered by hand and shall be effective as of the date of receipt by addressee.

All notices mailed to LEA shall be addressed to the person and address as indicated on the signature page of this Master Contract. Notices to CONTRACTOR shall be addressed as indicated on signature page of this Master Contract.

9. MAINTENANCE OF RECORDS

All records shall be maintained by CONTRACTOR as required by state and federal laws and regulations. Notwithstanding the foregoing sentence, CONTRACTOR shall maintain all records for at least five (5) years after the termination of this Master Contract. For purposes of this Master Contract, "records" shall include, but not be limited to student records as defined by California Education Code section 49061(b) including electronically stored information; cost data records as set forth in Title 5 of the California Code of Regulations section 3061; registers and roll books of teachers and/or daily service providers; daily service logs and notes and other documents used to record the provision of related services including supervision; daily service logs and notes used to record the provision of services provided through additional instructional assistants, NPA behavior intervention aides, and bus aides; behavior emergency reports (BER); incident reports; notification of injuries; absence verification records (parent/doctor notes, telephone logs, and related documents) if the CONTRACTOR is funded for excused absences, however, such records are not required if positive attendance is required; bus rosters; staff lists specifying credentials held and documents evidencing other staff qualifications, social security numbers, dates of hire, and dates of termination; records of employee training and certification, staff time sheets; non-paid staff and volunteer sign-in sheets; transportation and other related services subcontracts; school calendars; bell/class schedules when applicable; liability and worker's compensation insurance policies; state NPS/A certifications by-laws; lists of current board of directors/trustees, if incorporated; statement of income and expenses; general journals; cash receipts and disbursement books; general ledgers and supporting documents; documents evidencing financial expenditures; federal/state payroll quarterly reports; evidence of electronic payments; and bank statements and canceled checks or facsimile thereof.

CONTRACTOR shall maintain student records in a secure location to ensure confidentiality and prevent unauthorized access. CONTRACTOR shall maintain a current list of the names and positions of CONTRACTOR's employees who have access to confidential records. CONTRACTOR shall maintain an access log for each student's record which lists all persons, agencies, or organizations requesting or receiving information from the record. Such log shall be maintained as required by California Education Code section 49064 and include the name, title, agency/organization affiliation, date/time of access for each individual requesting or receiving information from the student's record, and a description of the record(s) provided. Such log needs to record access to the student's records by: (a) the student's parent; (b) an individual to whom written consent has been executed by the student's parent; or (c) employees of LEA or CONTRACTOR having a legitimate educational interest in requesting or receiving information from the record. CONTRACTOR/LEA shall maintain copies of any written parental concerns granting access to student records. For purposes of this paragraph, "employees of LEA or CONTRACTOR" do not include subcontractors. CONTRACTOR shall grant the following access to student records, (a) the student's parent; (b) employees of LEA or CONTRACTOR having a legitimate educational interest in requesting or receiving information from the record, and comply with parents' requests for copies of student records, as required by state and federal laws and regulations. CONTRACTOR agrees, in the event of school or agency closure, to forward student records within ten (10) business days to LEA. These shall include, but not limited to, current transcripts, IEP/IFSPs, BER's, incident reports, notification of injuries and all other relevant reports. LEA and/or SELPA shall have access to and receive copies of any and all records upon request within five (5) business days.

10. SEVERABILITY CLAUSE

If any provision of this agreement is held, in whole or in part, to be unenforceable for any reason, the remainder of that provision and of the entire agreement shall be severable and remain in effect.

11. SUCCESSORS IN INTEREST

This contract binds CONTRACTOR's successors and assignees. CONTRACTOR shall notify the LEA of any change of ownership or corporate control.

12. VENUE AND GOVERNING LAW

The laws of the State of California shall govern the terms and conditions of this contract with venue in the County where the LEA is located.

13. MODIFICATIONS AND AMENDMENTS REQUIRED TO CONFORM TO LEGAL AND ADMINISTRATIVE GUIDELINES

This Master Contract may be modified or amended by the LEA to conform to administrative and statutory guidelines issued by any state, federal or local governmental agency. The party seeking such modification shall provide the LEA and/or CONTRACTOR thirty (30) days' notice of any such changes or modifications made to conform to administrative or statutory guidelines and a copy of the statute or regulation upon which the modification or changes are based.

14. TERMINATION

This Master Contract or ISA may be terminated for cause. The cause shall not be the availability of a public class initiated during the period of the contract unless the parent agrees to the transfer of the student to the public school program at an IEP team meeting. To terminate the contract either party shall give no less than twenty (20) days prior written notice (California Education Code section 56366(a)(4)). At the time of termination, CONTRACTOR shall provide to LEA any and all documents CONTRACTOR is required to maintain under this Master Contract. ISAs are void upon termination of this Master Contract, as provided in Section 5 or 6. CONTRACTOR or LEA may terminate an ISA for cause. To terminate the ISA, either party shall give twenty (20) days prior written notice.

15. INSURANCE

CONTRACTOR shall, at CONTRACTOR'S sole cost and expense, maintain in full force and effect, during the term of this Contract, the following insurance coverage from a California licensed and/or admitted insurer with an A minus (A-), VII, or better rating from A.M. Best, sufficient to cover any claims, damages, liabilities, costs and expenses (including counsel fees) arising out of or in connection with CONTRACTOR's fulfillment of any of its obligations under this Agreement or either party's use of the work or any component or part thereof:

PART I - INSURANCE REQUIREMENTS FOR NONPUBLIC SCHOOLS AND AGENCIES

A. **Commercial General Liability Insurance**, including both bodily injury and property damage, with limits as follows:

$2,000,000 per occurrence
$ 500,000 fire damage
$ 5,000 medical expenses
$1,000,000 personal & adv. Injury
$3,000,000 general aggregate
$2,000,000 products/completed operations aggregate

The policy may not contain an exclusion for coverage of claims arising from claims for sexual molestation or abuse. In the event that CONTRACTOR's policy should have an exclusion for sexual molestation or abuse claims, then CONTRACTOR shall be required to procure a supplemental policy providing such coverage.

B. **Workers' Compensation Insurance** in accordance with provisions of the California Labor Code adequate to protect the CONTRACTOR from claims that may arise from its operations pursuant to the Workers' Compensation Act (Statutory Coverage). The Workers' Compensation Insurance coverage must also include Employers Liability coverage with limits of $1,000,000/$1,000,000/$1,000,000.

C. **Commercial Auto Liability Insurance** for all owned, non-owned or hired automobiles with a $1 million combined single limit.

If no owned automobiles, then only hired and non-owned is required.

If CONTRACTOR uses a vehicle to travel to/from school sites, between schools and/or to/from students' homes or other locations as approved service locations by the LEA, CONTRACTOR must comply with State of California auto insurance requirements.

D. **Errors & Omissions (E & O)/Malpractice (Professional Liability) coverage**, including Sexual Molestation and Abuse coverage, unless that coverage is afforded elsewhere in the Commercial General Liability policy by endorsement or separate policy**,** with the following limits:

$1,000,000 per occurrence
$2,000,000 general aggregate

E. CONTRACTOR, upon execution of this Contract and periodically thereafter upon request, shall furnish the LEA with certificates of insurance evidencing such coverage. The certificate of insurance shall include a ten (10) day non-renewal notice provision. The Commercial General Liability and Automobile Liability policy shall name the LEA and the Board of Education additional insured's premiums on all insurance policies and shall be paid by

CONTRACTOR and shall be deemed included in CONTRACTOR's obligations under this contract at no additional charge.

F. Any deductibles or self-insured retentions above $100,000 must be declared to and approved by the LEA. At its option, LEA may require the CONTRACTOR, at the CONTRACTOR's sole cost, to: (a) cause its insurer to reduce to levels specified by the LEA or eliminate such deductibles or self-insured retentions with respect to the LEA, its officials and employees, or (b) procure a bond guaranteeing payment of losses and related investigation.

G. For any claims related to the services performed in connection with this Master Contract, the CONTRACTOR's insurance coverage shall be the primary insurance with respect to the LEA, its subsidiaries, officials and employees. Any insurance or self-insurance maintained by the LEA, its subsidiaries, officials and employees shall be excess of the CONTRACTOR's insurance and shall not contribute with it.

H. All Certificates of Insurance must reference the contract number, name of the school or agency submitting the certificate, and the location of the school or agency submitting the certificate on the certificate.

PART II - INSURANCE REQUIREMENTS FOR NONPUBLIC SCHOOLS AFFILIATED WITH A RESIDENTIAL TREATMENT FACILITY ("RTC")

When CONTRACTOR is a NPS affiliated with a **residential treatment center (NPS/RTC**), the following insurance policies are required:

A. **Commercial General Liability** including both bodily injury and property damage, with limits as follows:

$3,000,000 per occurrence
$6,000,000 in General Aggregate**.**

The policy shall be endorsed to name the LEA and the Board of Education as *named* additional insured and shall provide specifically that any insurance carried by the LEA which may be applicable to any claims or loss shall be deemed excess and the RTC's insurance primary despite any conflicting provisions in the RTC's policy. Coverage shall be maintained with no Self-Insured Retention above $100,000 without the prior written approval of the LEA.

B. **Workers' Compensation Insurance** in accordance with provisions of the California Labor Code adequate to protect the RTC from claims that may arise from its operations pursuant to the Workers' Compensation Act (Statutory Coverage). The Workers' Compensation Insurance coverage must also include Employers Liability coverage with limits of $1,000,000/$1,000,000/$1,000,000.

C. **Commercial Auto Liability** coverage with limits of $1,000,000 Combined Single Limit per Occurrence if the RTC does not operate a student bus service. If the RTC provides student bus services, the required coverage limit is $5,000,000 Combined Single Limit per Occurrence.

D. **Fidelity Bond** or **Crime Coverage** shall be maintained by the RTC to cover all employees who process or otherwise have responsibility for RTC funds, supplies, equipment or other assets. Minimum amount of coverage shall be $250,000 per occurrence, with no self-insured retention.

E. **Professional Liability/Errors & Omissions/Malpractice** coverage with minimum limits of $3,000,000 per occurrence and $6,000,000 general aggregate.

F. **Sexual Molestation and Abuse Coverage**, unless that coverage is afforded elsewhere in the Commercial General Liability or Professional liability policy by endorsement, with minimum limits of $3,000,000 per occurrence and $6,000,000 general aggregate.

If LEA or CONTRACTOR determines that a change in insurance coverage obligations under this section is necessary, either party may reopen negotiations to modify the insurance obligations.

16. INDEMNIFICATION AND HOLD HARMLESS

To the fullest extent allowed by law, CONTRACTOR shall indemnify and hold LEA and its Board Members, administrators, employees, agents, attorneys, volunteers, and subcontractors ("LEA Indemnities") harmless against all liability, loss, damage and expense (including reasonable attorneys' fees) resulting from or arising out of this Master Contract or its performance, to the extent that such loss, expense, damage or liability was proximately caused by negligence, intentional act, or willful act or omission of CONTRACTOR, including, without limitation, its agents, employees, subcontractors or anyone employed directly or indirectly by it (excluding LEA and LEA Indemnities). The duty and obligation to defend shall arise immediately upon tender of a claim or lawsuit to the CONTRACTOR. The LEA and the Member District(s) shall have the right in their sole discretion to select counsel of its choice to provide the defense at the sole cost of the CONTRACTOR or the applicable insurance carrier.

To the fullest extent allowed by law, LEA shall indemnify and hold CONTRACTOR and its Board Members, administrators, employees, agents, attorneys, and subcontractors ("CONTRACTOR Indemnities") harmless against all liability, loss, damage and expense (including reasonable attorneys' fees) resulting from or arising out of this Master Contract or its performance thereof, to the extent that such loss, expense, damage or liability was proximately caused by the negligent, intentional act or willful act or omission of LEA, including, without limitation, its agents, employees, subcontractors or anyone employed directly or indirectly by it (excluding CONTRACTOR and/or any CONTRACTOR Indemnities).

LEA represents that it is self-insured in compliance with the laws of the State of California, that the self-insurance covers district employees acting within the course and scope of their respective duties and that its self-insurance covers the LEA's indemnification obligations under this Master Contract.

17. INDEPENDENT CONTRACTOR

Nothing herein contained will be construed to imply a joint venture, partnership or principal-agent relationship between the LEA and CONTRACTOR. CONTRACTOR shall provide all services under this Contract as an independent contractor, and neither party shall have the authority to bind or make any commitment on behalf of the other. Nothing contained in this Contract shall be deemed to create any association, partnership, joint venture or relationship of principal and agent, master and servant, or employer and employee between the parties or any affiliates of the parties, or between the LEA and any individual assigned by CONTRACTOR to perform any services for the LEA.

If the LEA is determined to be a partner, joint venture, co-principal, employer or co-employer of CONTRACTOR, CONTRACTOR shall indemnify and hold harmless the LEA from and against any and all claims for loss, liability, or damages arising from that determination, as well as any expenses, costs, taxes, penalties and interest charges incurred by the LEA as a result of that holding.

18. SUBCONTRACTING

CONTRACTOR shall provide written notification to LEA before subcontracting for special education and/or related services pursuant to this Master Contract. In the event LEA determines that it can provide the subcontracted service(s) at a lower rate, LEA may elect to provide such service(s). If LEA elects to provide such service(s), LEA shall provide written notification to CONTRACTOR within five (5) days of receipt of CONTRACTOR's original notice and CONTRACTOR shall not subcontract for said service(s).

CONTRACTOR shall incorporate all of the provisions of this Master Contract in all subcontracts, to the fullest extent reasonably possible. Furthermore, when CONTRACTOR enters into subcontracts for the provision of special education and/or related services (including, but not limited to, transportation) for any student, CONTRACTOR shall cause each subcontractor to procure and maintain insurance during the term of each subcontract. Such subcontractor's insurance shall comply with the provisions of Section 15. Each subcontractor shall furnish the LEA with original endorsements and certificates of insurance effecting coverage required by Section 15. The endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. The endorsements are to be on forms as required by the LEA. All endorsements are to be received and approved by the LEA before the subcontractor's work commences. The Commercial General Liability and Automobile Liability policies shall name the LEA/SELPA and the LEA Board of Education as additional insured.

As an alternative to the LEA's forms, a subcontractor's insurer may provide complete, certified copies of all required insurance policies, including endorsements affecting the coverage required by this Master Contract. All Certificates of Insurance must reference the LEA contract number, name of the school or agency submitting the certificate, indication if NPS or NPA, and the location of the school or agency submitting the certificate. In addition, all subcontractors must meet the requirements as contained in Section 45 Clearance Requirements and Section 46 Staff Qualifications of this Master Contract.

19. CONFLICTS OF INTEREST

CONTRACTOR shall provide to LEA upon request a copy of its current bylaws and a current list of its Board of Directors (or Trustees), if it is incorporated. CONTRACTOR and any member of its Board of Directors (or Trustees) shall disclose any relationship with LEA that constitutes or may constitute a conflict of interest pursuant to California Education Code section 56042 and Government Code Section 1090 including, but not limited to, employment with LEA, provision of private party assessments and/or reports, and attendance at IEP team meetings acting as a student's advocate. Pursuant to California Education code section 56042, an attorney or advocate for a parent of an individual with exceptional needs shall not recommend placement at CONTRACTOR's facility if the attorney or advocate is employed or contracted by the CONTRACTOR, or will receive a benefit from the CONTRACTOR, or otherwise has a conflict of interest.

The LEA shall neither execute an ISA with CONTRACTOR nor amend an existing ISA for a student when a recommendation for special education and/or related services is based in whole or in part on assessment(s) or reports provided by CONTRACTOR to the student without prior written authorization by LEA. This paragraph shall apply to CONTRACTOR regardless of when an assessment is performed or a report is prepared (i.e., before or after the student is enrolled in CONTRACTOR's school/agency) or whether an assessment of the student is performed or a report is prepared in the normal course of the services provided to the student by CONTRACTOR. To avoid conflict of interest, and in order to ensure the appropriateness of an Independent Educational Evaluation (hereinafter referred to as "IEE") and its recommendations, the LEA may not fund an IEE by an evaluator who provides ongoing service(s) or is sought to provide service(s) to the student for whom the IEE is requested. Likewise, the LEA may not fund services through the evaluator whose IEE the LEA agrees to fund. When no other appropriate assessor is available, LEA may request and if CONTRACTOR agrees, the CONTRACTOR may provide an IEE.

When CONTRACTOR is a NPA, CONTRACTOR acknowledges that its authorized representative has read and understands Education Code section 56366.3 which provides, in relevant part, that no special education and/or related services provided by CONTRACTOR shall be paid for by LEA if provided by an individual who is or was an employee of LEA within the three hundred and sixty-five (365) days prior to executing this contract. This provision does not apply to any person who is able to provide designated instruction and services during the extended school year because he or she is otherwise employed for up to ten months of the school year by LEA.

CONTRACTOR shall not admit a student living within the jurisdictional boundaries of the LEA on a private pay or tuition free "scholarship" basis and concurrently or subsequently advise/request parent(s) to pursue funding for the admitted school year from the LEA through due process proceedings.

20. NON-DISCRIMINATION

CONTRACTOR shall not, in employment or operation of its programs, unlawfully discriminate on the basis of gender, nationality, national origin, ancestry, race, color, ethnicity, ethnic group affiliation, religion, age, marital status, pregnancy or parental status, sex, sexual orientation, gender, gender identity or expression, physical or mental disability, genetic information or any other classification protected by federal or state law or the perception of one or more of such characteristics or association with a person or group with one or more of these actual or perceived characteristics.

EDUCATIONAL PROGRAM

21. FREE AND APPROPRIATE PUBLIC EDUCATION (FAPE)

The LEA shall provide CONTRACTOR with a copy of the IEP including the Individualized Transition Plan (hereinafter referred to as "ITP") of each student served by CONTRACTOR. CONTRACTOR shall provide special education and/or related services (including transition services) to each student within the NPS/A consistent with the student's IEP and as specified in the ISA. If CONTRACTOR is a NPS, CONTRACTOR shall not accept a student if it cannot provide or ensure the provision of the services outlined in the student's IEP. If student services are provided by a third party (i.e. Related Services Provider), CONTRACTOR shall notify LEA if provision of services cease.

Unless otherwise agreed to between CONTRACTOR and LEA, CONTRACTOR shall be responsible for the provision of all appropriate supplies, equipment, and/or facilities, as specified in the student's IEP and ISA. CONTRACTOR shall make no charge of any kind to parents for special education and/or related services as specified in the student's IEP and ISA (including, but not limited to, screenings, assessments, or interviews that occur prior to or as a condition of the student's enrollment under the terms of this Master Contract). LEA shall provide low incidence equipment for eligible students with low incidence disabilities when specified in the student's IEP and ISA. Such equipment remains the property of the SELPA/LEA and shall be returned to the SELPA/LEA when the IEP team determines the equipment is no longer needed or when the student is no longer enrolled in the NPS. CONTRACTOR shall ensure that facilities are adequate to provide LEA students with an environment which meets all pertinent health and safety regulations. CONTRACTOR may charge a student's parent(s) for services and/or activities not necessary for the student to receive a free appropriate public education after: (a) written notification to the student's parent(s) of the cost and voluntary nature of the services and/or activities; and (b) receipt by the LEA of the written notification and a written acknowledgment signed by the student's parent(s) of the cost and voluntary nature of the services and/or activities. CONTRACTOR shall adhere to all LEA requirements concerning parent acknowledgment of financial responsibility.

Voluntary services and/or activities not necessary for the student to receive a free appropriate public education shall not interfere with the student's receipt of special education and/or related services as specified in the student's IEP and ISA unless the LEA, CONTRACTOR, and PARENT agree otherwise in writing.

22. GENERAL PROGRAM OF INSTRUCTION

All NPS/A services shall be provided consistent with the area of certification specified by CDE Certification and as defined in California Education Code section 56366 *et seq*...

When CONTRACTOR is a NPS, CONTRACTOR's general program of instruction shall: (a) utilize evidence-based practices and be consistent with LEA's standards regarding the particular course of study and curriculum; (b) include curriculum that addresses mathematics, literacy and the use of educational, assistive technology and transition services; (c) be consistent with CDE's standards regarding the particular course of study and curriculum; (d) provide the services as specified in the student's IEP and ISA. Students shall have access to: (a) State Board of Education (SBE) - adopted Common Core State Standards ("CCSS") for curriculum and the same instructional materials for kindergarten and grades 1 to 8, inclusive;

and provide standards – aligned core curriculum and instructional materials for grades 9 to 12, inclusive, used by an LEA, that contracts with the NPS: (b) college preparation courses; (c) extracurricular activities, such as art, sports, music and academic clubs; (d) career preparation and vocational training, consistent with transition plans pursuant to state and federal law and; (e) supplemental assistance, including individual academic tutoring, psychological counseling, and career and college counseling.

When CONTRACTOR serves students in grades 9 through 12 inclusive, LEA shall provide to CONTRACTOR a specific list of the course requirements to be satisfied by the CONTRACTOR leading toward graduation or completion of LEA's diploma requirements. CONTRACTOR shall not award a high school diploma to students who have not successfully completed all of the LEA's graduation requirements.

When CONTRACTOR is a NPA and/or related services provider, CONTRACTOR's general program of instruction and/or services shall utilize evidence-based practices and be consistent with LEA and CDE guidelines and certification, and provided as specified in the student's IEP and ISA. The NPA providing Behavior Intervention services shall develop a written plan that specifies the nature of their NPA service for each student within thirty (30) days of enrollment and shall be provided in writing to the LEA. School-based services may not be unilaterally converted by CONTRACTOR to a substitute program or provided at a location not specifically authorized by the IEP team. Except for services provided by a CONTRACTOR that is a Licensed Children's Institution (LCI), all services not provided in the school setting require the presence of a parent, guardian or adult caregiver during the delivery of services, provided such guardian or caregiver have a signed authorization by the parent or legal guardian to authorize emergency services as requested. LCI CONTRACTORS shall ensure that appropriate and qualified residential or clinical staff is present during the provision of services under this Master Contract. CONTRACTOR shall immediately notify LEA in writing if no parent, guardian or adult caregiver is present. CONTRACTOR shall provide to LEA a written description of the services and location provided prior to the effective date of this Master Contract. CONTRACTORS providing Behavior Intervention services must have a trained behaviorist or trained equivalent on staff. It is understood that Behavior Intervention services are limited per CDE Certification and do not constitute as an instructional program.

When CONTRACTOR is a NPA, CONTRACTOR shall not provide transportation nor subcontract for transportation services for students unless the LEA and CONTRACTOR agree otherwise in writing.

23. INSTRUCTIONAL MINUTES

When CONTRACTOR is a NPS, the total number of instructional minutes per school day provided by CONTRACTOR shall be at least equivalent to the number of instructional minutes per school day provided to students at like grade level attending LEA schools and shall be specified in the student's ISA developed in accordance with the student's IEP.

For students in grades kindergarten through 12 inclusive, unless otherwise specified in the student's IEP and ISA, the number of instructional minutes, excluding breakfast, recess, lunch and passing time shall be at the same level that Ed. Code prescribes for the LEA.

The total number of annual instructional minutes shall be at least equivalent to the total number of annual instructional minutes provided to students attending LEA schools in like grade level unless otherwise specified in the student's IEP.

When CONTRACTOR is a NPA and/or related services provider, the total number of minutes per school day provided by CONTRACTOR shall be specified in the student's ISA developed in accordance with the student's IEP.

24. CLASS SIZE

When CONTRACTOR is a NPS, CONTRACTOR shall ensure that class size shall not exceed a ratio of one teacher per twelve (12) students, unless CONTRACTOR and LEA agree otherwise in writing. Upon prior written approval by an authorized LEA representative, class size may be temporarily increased by a

ratio of 1 teacher to fourteen (14) students when necessary during the regular or extended school year to provide services to students with disabilities.

In the event a NPS is unable to fill a vacant teaching position responsible for direct instruction to students, and the vacancy has direct impact on the CDE Certification of that school, the NPS shall develop a plan to ensure appropriate coverage of students by first utilizing existing certificated staff. The NPS and the LEA may agree to one 30 school day period per contract year where class size may be increased to ensure coverage by an appropriately credentialed teacher. Such an agreement shall be in writing and signed by both parties. This provision does not apply to a NPA.

CONTRACTOR providing special education instruction for individuals with exceptional needs between the ages of three and five years, inclusive, shall also comply with the appropriate instructional adult to child ratios pursuant to California Education Code sections 56440 et seq.

25. CALENDARS

When CONTRACTOR is a NPS, CONTRACTOR shall submit to the LEA/SELPA a school calendar with the total number of billable days not to exceed 180 days, plus extended school year billable days equivalent to the number of days determined by the LEA's extended school year calendar. Billable days shall include only those days that are included on the submitted and approved school calendar, and/or required by the IEP (developed by the LEA) for each student. CONTRACTOR shall not be allowed to change its school calendar and/or amend the number of billable days without the prior written approval of the LEA. Nothing in this Master Contract shall be interpreted to require the LEA to accept any requests for calendar changes.

Unless otherwise specified by the student's IEP, educational services shall occur at the school site. A student shall only be eligible for extended school year services as determined by the IEP team and the provision of such is specifically included in the ISA. Extended school year shall consist of twenty (20) instructional days, unless otherwise agreed upon by the IEP team convened by the LEA. Any days of extended school year in excess of twenty (20) billable days must be mutually agreed to, in writing, prior to the start of the extended school year.

Student must have actually been in attendance during the regular school year and/or during extended school year and received services on a billable day of attendance in order for CONTRACTOR to be eligible for payment. It is specifically understood that services may not be provided on weekends/holidays and other times when school is not in session, unless agreed to by the LEA, in writing, in advance of the delivery of any NPS service. Any instructional days provided without this written agreement shall be at the sole financial responsibility of the CONTRACTOR.

CONTRACTOR shall observe the same legal holidays as LEA. Those holidays are Labor Day, Veteran's Day, Thanksgiving Day, Christmas Day, New Year's Day, Martin Luther King Jr. Day, President's Day, Memorial Day and Independence Day. With the approval of LEA, CONTRACTOR may revise the date upon which CONTRACTOR closes in observance of any of the holidays observed by the LEA.

When CONTRACTOR is a NPA, CONTRACTOR shall be provided with a LEA-developed/approved calendar prior to the initiation of services. CONTRACTOR herein agrees to observe holidays as specified in the LEA-developed/approved calendar. CONTRACTOR shall provide services pursuant to the LEA-developed/approved calendar; or as specified in the LEA student's IEP and ISA. Unless otherwise specified in the LEA student's ISA, CONTRACTOR shall provide related services to LEA students on only those days that the LEA student's school of attendance is in session and the LEA student attends school. CONTRACTOR shall bill only for services provided on billable days of attendance as indicated on the LEA calendar unless CONTRACTOR and the LEA agree otherwise, in writing. Student must have actually been in attendance and/or received services on a billable day of attendance in order for CONTRACTOR to be eligible for payment. It is specifically understood that services may not be provided on weekends/holidays and other times when school is not in session, unless agreed to by the LEA, in writing, in advance of the delivery of any NPA service provided by CONTRACTOR. Any instructional days provided without this written agreement shall be at the sole financial responsibility of the CONTRACTOR.

26. DATA REPORTING

CONTRACTOR shall agree to provide to the LEA all data related to student information and billing information with LEA. CONTRACTOR shall agree to provide data related to all sections of this contract, including student discipline as noted below, and requested by and in the format required by the LEA. It is understood that all NPS/A shall utilize the LEA approved electronic IEP system for all IEP development, service tracking documentation, and progress reporting, unless otherwise agreed to by the LEA. Additional progress reporting may be required by the LEA. The LEA shall provide the CONTRACTOR with appropriate software, user training and proper internet permissions to allow adequate access.

Using forms developed by the CDE or as otherwise mutually agreed upon by CONTRACTOR and LEA, CONTRACTOR shall provide LEA, on a monthly basis, a written report of all incidents in which a statutory offense is committed by any LEA student, regardless if it results in a disciplinary action of suspension or expulsion. This includes all statutory offenses as described in Education Code sections 48900 and 48915. CONTRACTOR shall also include incidents resulting in the use of a behavioral restraint and/or seclusion even if they were not a result of a violation of Education Code sections 48900 and 48915.

The LEA shall provide the CONTRACTOR with approved forms and/or format for such data including, but not limited to, invoicing, attendance reports and progress reports. The LEA may approve use of CONTRACTOR'S provided forms at their discretion.

27. LEAST RESTRICTIVE ENVIRONMENT/DUAL ENROLLMENT

CONTRACTOR and LEA shall follow all LEA policies and procedures that support Least Restrictive Environment ("LRE") options and/or dual enrollment options if available and appropriate, for students to have access to the general curriculum and to be educated with their nondisabled peers to the maximum extent appropriate.

CONTRACTOR and LEA shall ensure that LRE placement options are addressed at all IEP team meetings regarding students for whom ISAs have been or may be executed. This shall include IEP team consideration of supplementary aids and services, goals and objectives necessary for placement in the LRE and necessary to enable students to transition to less restrictive settings.

When an IEP team has determined that a student should be transitioned into the public school setting, CONTRACTOR shall assist the LEA in implementing the IEP team's recommended activities to support the transition.

28. STATEWIDE ACHIEVEMENT TESTING

When CONTRACTOR is a NPS, per implementation of Senate Bill 484, CONTRACTOR shall administer all statewide assessments within the California Assessment of Student Performance and Progress ("CAASPP"), Desired Results Developmental Profile ("DRDP"), California Alternative Assessment ("CAA"), achievement and abilities tests (using LEA-authorized assessment instruments), the Fitness Gram, , the English Language Proficiency Assessments for California ("ELPAC"), the Alternative English Language Proficiency Assessments for California ("Alternative ELPAC"), and as appropriate to the student, and mandated by LEA pursuant to LEA and state and federal guidelines.

CONTRACTOR is subject to the alternative accountability system developed pursuant to Education Code section 52052, in the same manner as public schools. Each LEA student placed with CONTRACTOR by the LEA shall be tested by qualified staff of CONTRACTOR in accordance with that accountability program. LEA shall provide test administration training to CONTRACTOR'S qualified staff. CONTRACTOR shall attend LEA test training and comply with completion of all coding requirements as required by LEA.

29. MANDATED ATTENDANCE AT LEA MEETINGS

CONTRACTOR shall attend District mandated meetings when legal mandates, and/or LEA policy and procedures are reviewed, including but not limited to the areas of: curriculum, high school graduation, standards-based instruction, behavior intervention, cultural and linguistic needs of students with disabilities, dual enrollment responsibilities, LRE responsibilities, transition services, data collection, and standardized testing and IEPs. LEA shall provide CONTRACTOR with reasonable notice of mandated meetings. Attendance at such meetings does not constitute a billable service hour(s).

30. POSITIVE BEHAVIOR INTERVENTIONS AND SUPPORTS

CONTRACTOR shall comply with the requirements of Education Code section 49005, *et seq.*, 56521.1 and 56521.2. LEA students who exhibit behaviors that interfere with their learning or the learning of others must receive timely and appropriate assessments and positive supports and interventions in accordance with the federal law and it's implementing regulations. If the IEP team determines that a student's behavior impedes his or her learning or the learning of others, the IEP team is required to consider the use of positive behavioral interventions and supports, and other strategies, to address that behavior, consistent with Section 1414(d)(3)(B)(i) and (d)(4) of Title 20 of the United States Code and associated federal regulations. This could mean that instead of developing a Behavior Intervention Plan ("BIP"), the IEP team may conclude it is sufficient to address the student's behavioral problems through the development of behavioral goals and behavioral interventions to support those goals.

CONTRACTOR shall maintain a written policy pursuant to California Education Code section 56521.1 regarding emergency interventions and behavioral emergency reports. CONTRACTOR shall ensure that all of its staff members are trained in crisis intervention, emergency procedures, and evidenced-based practices and interventions specific to the unique behavioral needs of the CONTRACTOR's pupil population. The training shall be provided within 30 days of employment to new staff who have any contact or interaction with pupils during the school day, and annually to all staff who have any contact or interaction with pupils during the school day. The CONTRACTOR shall select and conduct the training in accordance with California Education Code section 56366.1. CONTRACTOR shall maintain written records of the training and provide written verification of the training annually and upon request.

Pursuant to Education Code section 56521.1, emergency interventions shall not be used as a substitute for a BIP, and shall not be employed longer than necessary to contain the behavior. Emergency interventions may only be used to control unpredictable, spontaneous behavior that poses clear and present danger of serious physical harm to the individual with exceptional needs, or others, and that cannot be immediately prevented by a response less restrictive than the temporary application of a technique used to contain the behavior. If a situation requires prolonged use of emergency intervention, staff must seek assistance from the school site administrator or a law enforcement agency.

CONTRACTOR shall complete a behavior emergency report when an emergency occurs that is defined as a serious, dangerous behavior that staff has determined to present a clear and present danger to others. It requires a non-violent physical intervention to protect the safety of student, self, or others and a physical intervention has been used; or a physical intervention has not been used, but an injury or serious property damage has occurred. Personal Safety Techniques may or may not have been used. Emergencies ***require*** a behavior emergency report form be completed and submitted to the LEA within twenty-four (24) hours for administrative action. CONTRACTOR shall notify Parent within twenty-four (24) hours via telephone. If the student's IEP does not contain a BIP, an IEP team shall schedule a meeting to review the behavior emergency report, determine if there is a necessity for a functional behavioral assessment, and to determine an interim plan. If the student already has a BIP, the IEP team shall review and modify the BIP if a new serious behavior has been exhibited or existing behavioral interventions have proven to be ineffective. CONTRACTOR shall schedule with LEA an IEP meeting within two (2) days.

Pursuant to Education Code section 56521.2, CONTRACTOR shall not authorize, order, consent to, or pay for the following interventions, or any other interventions similar to or like the following:

1. any intervention that is designed to, or likely to, cause physical pain, including, but not limited to, electric-shock;
2. an intervention that involves the release of noxious, toxic, or otherwise unpleasant sprays, mists, or substances in proximity to the face of the individual;
3. an intervention that denies adequate sleep, food, water, shelter, bedding, physical comfort, or access to bathroom facilities;
4. an intervention that is designed to subject, used to subject, or likely to subject, the individual to verbal abuse, ridicule, or humiliation, or that can be expected to cause excessive emotional trauma;
5. restrictive interventions that employ a device, material, or objects that simultaneously immobilize all four extremities, including the procedure known as prone containment, except that prone containment or similar techniques may be used by trained personnel as a limited emergency intervention;
6. locked seclusion, unless it is in a facility otherwise licensed or permitted by state law to use a locked room;
7. an intervention that precludes adequate supervision of the individual;
8. an intervention that deprives the individual of one or more of his or her senses.

CONTRACTOR shall comply with Education Code section 49005.8. Specifically, Contractor shall not do any of the following:

1. Use seclusion or a behavioral restraint for the purpose of coercion, discipline, convenience, or retaliation.
2. Use locked seclusion, unless it is in a facility otherwise licensed or permitted by state law to use a locked room.
3. Use a physical restraint technique that obstructs a pupil's respiratory airway or impairs the pupil's breathing or respiratory capacity, including techniques in which a staff member places pressure on a pupil's back or places his or her body weight against the pupil's torso or back.
4. Use a behavioral restraint technique that restricts breathing, including, but not limited to, using a pillow, blanket, carpet, mat, or other item to cover a pupil's face.
5. Place a pupil in a facedown position with the pupil's hands held or restrained behind the pupil's back.
6. Use a behavioral restraint for longer than is necessary to contain the behavior that poses a clear and present danger of serious physical harm to the pupil or others.

CONTRACTOR shall keep constant, direct observation of a pupil who is in seclusion, which may be through observation of the pupil through a window, or another barrier, through which the educational provider is able to make direct eye contact with the pupil. This observation shall not be through indirect means, including through a security camera or a closed-circuit television.

CONTRACTOR shall afford pupils who are restrained the least restrictive alternative and the maximum freedom of movement, and shall use the least number of restraint points, while ensuring the physical safety of the pupil and others.

If prone restraint techniques are used by CONTRACTOR, a staff member shall observe the pupil for any signs of physical distress throughout the use of prone restraint. Whenever possible, the staff member monitoring the pupil shall not be involved in restraining the pupil.

In the case of a child whose behavior impedes the child's learning or that of others, the IEP team shall consider the use of positive behavioral interventions and supports, and other strategies, to address that behavior, consistent with Section 1414(d)(3)(B)(i) and (d)(4) of Title 20 of the United States Code and associated federal regulations.

All restraint practices must be reviewed and revised when they have an adverse effect on a student and are used repeatedly for an individual child, either on multiple occasions within the same classroom or multiple uses by the same individual. CONTRACTOR shall notify the student's parent/guardian when any type of physical or mechanical restraint or seclusion has been used. Upon the use of any type of physical or

mechanical restraint or seclusions of an LEA student, CONTRACTOR shall complete a BER per the reporting and notification requirements listed above.

31. STUDENT DISCIPLINE

CONTRACTOR shall maintain and abide by a written policy for student discipline that is consistent with state and federal law and regulations. Using forms developed by the California Department of Education or as otherwise mutually agreed upon by CONTRACTOR and LEA, CONTRACTOR shall provide LEA, on a monthly basis, a written report of all incidents in which a statutory offense is committed by any LEA student, regardless if it results in a disciplinary action of suspension or expulsion. This includes all statutory offenses as described in Education Codes 48900 and 48915.CONTRACTOR shall also include incidents resulting in the use of a behavioral restraint and/or seclusion even if they were not a result of a violation of Education Code Sections 48900 and 48915.

When CONTRACTOR seeks to remove a student from his/her current educational placement for disciplinary reasons, CONTRACTOR shall immediately submit a written discipline report to the LEA. Written discipline reports shall include, but not be limited to: the student's name; the time, date, and description of the misconduct; the disciplinary action taken by CONTRACTOR; and the rationale for such disciplinary action. A copy of the student's behavior plan, if any, shall be submitted with the written discipline report. CONTRACTOR and LEA agree to participate in a manifestation determination at an IEP meeting no later than the tenth (10^{th}) day of suspension.

32. IEP TEAM MEETINGS

An IEP team meeting shall be convened at least annually to evaluate: (1) the educational progress of each student placed with CONTRACTOR, including all state assessment results pursuant to the requirements of Education Code section 52052; (2) whether or not the needs of the student continue to be best met at the NPS; and (3) whether changes to the student's IEP are necessary, including whether the student may be transitioned to a public school setting. (California Education Code sections 56366 (a) (2) (B) (i) and (ii)) and pursuant to California Education Code section 56345 (b) (4).)

If the LEA student is to be transferred from a NPS setting into a regular class setting in a public school for any part of the school day, the IEP team shall document a description of activities provided to integrate the student into the regular education program, including the nature of each activity as well as the time spent on the activity each day or week and a description of the activities provided to support the transition of the student from the special education program into the regular education program. Each student shall be allowed to provide confidential input to any representative of his or her IEP team. Except as otherwise provided in the Master Contract, CONTRACTOR and LEA shall participate in all IEP team meetings regarding students for whom ISAs have been or may be executed. At any time during the term of this Master Contract, the parent, the CONTRACTOR or the LEA may request a review of the student's IEP, subject to all procedural safeguards required by law, including reasonable notice given to, and participation of, the CONTRACTOR in the meeting. Every effort shall be made to schedule IEP team meetings at a time and place that is mutually convenient to parent, CONTRACTOR and LEA. CONTRACTOR shall provide to LEA assessments and written assessment reports by service providers upon request and/or pursuant to LEA policy and procedures. It is understood that attendance at an IEP meeting is part of CONTRACTOR'S professional responsibility and is not a billable service under this Master Contract.

It is understood that the CONTRACTOR shall utilize the approved electronic IEP system of the LEA for all IEP planning and progress reporting at the LEA's discretion. The LEA or SELPA may provide training for any CONTRACTOR to ensure access to the approved system. The CONTRACTOR shall maintain confidentiality of all IEP data on the approved system and shall protect the password requirements of the system. When a student dis-enrolls from the NPS/NPA, the NPS/NPA and LEA shall discontinue use of the approved system for that student.

Changes in any student's educational program, including instruction, services, or instructional setting provided under this Master Contract, may only be made on the basis of revisions to the student's IEP. In

the event that the CONTRACTOR believes the student requires a change of placement, the CONTRACTOR may request a review of the student's IEP for the purposes of consideration of a change in the student's placement. Student is entitled to remain in the last agreed upon and implemented placement unless parent agrees otherwise or an Interim Alternative Educational Setting is deemed lawful and appropriate by LEA or OAH consistent with Section 1415 (k)(1)(7) of Title 20 of the United States Code.

33. SURROGATE PARENTS AND FOSTER YOUTH

CONTRACTOR shall comply with LEA surrogate parent assignments. Surrogate parents shall serve as the child's parent and have all the rights relative to the student's education that a parent has under the Individuals with Disabilities Education Act pursuant to *20 USC 1414-1482 and 34 CFR 300.1-300.756.* A pupil in foster care shall be defined pursuant to California Education Code section 42238.01(b). The LEA shall annually notify the CONTRACTOR who the LEA has designated as the educational liaison for foster children. When a pupil in foster care is enrolled in a NPS by the LEA any time after the completion of the pupil's second year of high school, the CONTRACTOR shall schedule the pupil in courses leading towards graduation based on the diploma requirements of the LEA unless provided notice otherwise in writing pursuant to Section 51225.1.

34. DUE PROCESS PROCEEDINGS

CONTRACTOR shall fully participate in special education due process proceedings including mediations and hearings, as requested by LEA. Participation further includes the willingness to make CONTRACTOR's staff available for witness preparation and testimony as is necessary to facilitate a due process hearing. CONTRACTOR shall also fully participate in the investigation and provision of documentation related to any complaint filed with the State of California, the Office of Civil Rights, or any other state and/or federal governmental body or agency. Full participation shall include, but in no way be limited to, cooperating with LEA representatives to provide complete answers raised by any investigator and/or the immediate provision of any and all documentation that pertains to the operation of CONTRACTOR's program and/or the implementation of a particular student's IEP/Individual and Family Service Plan ("IFSP").

35. COMPLAINT PROCEDURES

CONTRACTOR shall maintain and adhere to its own written procedures for responding to parent complaints. These procedures shall include annually notifying and providing parents of students with appropriate information (including complaint forms) for the following: (1) Uniform Complaint Procedures pursuant to Title 5 of the California Code of Regulations section 4600 *et seq*.; (2) Nondiscrimination policy pursuant to Title 5 of the California Code of Regulations section 4960 (a); (3) Sexual Harassment Policy, California Education Code 231.5 (a) (b) (c); (4) Title IX Student Grievance Procedure, Title IX 106.8 (a) (d) and 106.9 (a); and (5) Notice of Privacy Practices in compliance with Health Insurance Portability and Accountability Act ("HIPAA"). CONTRACTOR shall include verification of these procedures to the LEA. CONTRACTOR shall immediately notify LEA of any complaints filed against it related to LEA students and provide LEA with all documentation related to the complaints and/or its investigation of complaints, including any and all reports generated as a result of an investigation.

36. STUDENT PROGRESS REPORTS/REPORT CARDS AND ASSESSMENTS

Unless LEA requests in writing that progress reports be provided on a monthly basis, CONTRACTOR shall provide to parents at least four (4) written progress reports/report cards. At a minimum, progress reports shall include progress over time towards IEP goals and objectives. A copy of the progress reports/report cards shall be maintained at the CONTRACTOR's place of business and shall be submitted to the LEA and LEA student's parent(s) quarterly.

The CONTRACTOR shall also provide an LEA representative access to supporting documentation used to determine progress on any goal or objective, including but not limited to log sheets, observation notes, data

sheets, pre/post tests, rubrics and other similar data collection used to determine progress or lack of progress on approved goals, objectives, transition plans or behavior intervention plans. The LEA may request such data at any time within five (5) years of the date of service. The CONTRACTOR shall provide this data supporting progress within five (5) business days of request. Additional time may be granted as needed by the LEA.

CONTRACTOR shall complete academic or other evaluations of the student ten (10) days prior to the student's annual or triennial review IEP team meeting for the purpose of reporting the student's present levels of performance at the IEP team meeting as required by state and federal laws and regulations and pursuant to LEA policies, procedures, and/or practices. CONTRACTOR shall provide sufficient copies of its reports, documents, and projected goals to share with members of the IEP team five (5) business days prior to the IEP meeting. CONTRACTOR shall maintain supporting documentation such as test protocols and data collection, which shall be made available to LEA within five (5) business days of request.

The CONTRACTOR is responsible for all evaluation costs regarding the updating of goals and objectives, progress reporting and development of present levels of performance. All assessments resulting from an assessment plan shall be provided by the LEA unless the LEA specifies in writing a request that CONTRACTOR perform such additional assessment. Any assessment and/or evaluation costs may be added to the ISA and/or approved separately by the LEA at the LEA's sole discretion.

It is understood that all billable hours must be in direct services to pupils as specified in the ISA. For NPA services, supervision provided by a qualified individual as specified in Title 5 Regulation, subsection 3065, shall be determined as appropriate and included in the ISA. Supervision means the direct observation of services, data review, case conferencing and program design consistent with professional standards for each professional's license, certification, or credential.

CONTRACTOR shall not charge the student's parent(s) or LEA for the provision of progress reports, report cards, evaluations conducted in order to obtain present levels of performance, interviews, and/or meetings. It is understood that all billable hours have limits to those specified on the ISA consistent with the IEP. It is understood that copies of data collection notes, forms, charts and other such data are part of the pupil's record and shall be made available to the LEA upon written request.

37. TRANSCRIPTS

When CONTRACTOR is a NPS, CONTRACTOR shall prepare transcripts at the close of each semester, or upon student transfer, for students in grades nine (9) through twelve (12) inclusive, and submit them on LEA approved forms to the student's school of residence for evaluation of progress toward completion of diploma requirements as specified in LEA Procedures. CONTRACTOR shall submit to the LEA names of students and their schools of residence for whom transcripts have been submitted as specified by the LEA.

38. STUDENT CHANGE OF RESIDENCE

Within five (5) school days from the date CONTRACTOR becomes aware of a student's change of residence, CONTRACTOR shall notify LEA, in writing, of the student's change of residence. Upon enrollment, CONTRACTOR shall notify parents in writing of their obligation to notify CONTRACTOR of the student's change of residence. CONTRACTOR shall maintain, and provide upon request by LEA, documentation of such notice to parents.

If CONTRACTOR had knowledge or should reasonably have had knowledge of the student's change of residence boundaries and CONTRACTOR fails to follow the procedures specified in this provision, LEA shall not be responsible for the costs of services delivered following the student's change of residence.

39. WITHDRAWAL OF STUDENT FROM PROGRAM

CONTRACTOR shall immediately report electronically and in writing to the LEA within five (5) business days when an LEA student is withdrawn without prior notice from school and/or services, including

student's change of residence to a residence outside of LEA service boundaries, and parent/guardian withdrawal of student against professional advice from a NPS/RTC.

40. PARENT ACCESS

CONTRACTOR shall provide for reasonable parental access to students and all facilities including, but not limited to, the instructional setting, recreational activity areas, meeting rooms and student living quarters, when applicable. CONTRACTOR shall comply with any known court orders regarding parental visits and access to LEA students.

CONTRACTOR operating programs associated with a NPS/RTC shall cooperate with a parent's reasonable request for LEA student therapeutic visits in their home or at the NPS/RTC. CONTRACTOR shall require that parents obtain prior written authorization for therapeutic visits from the CONTRACTOR and the LEA at least thirty (30) days in advance. When requested, CONTRACTOR shall facilitate all parent travel and accommodations and for providing travel information to the parent as appropriate. Payment by LEA for approved travel-related expenses shall be made directly through the LEA consistent with LEA Procedures.

CONTRACTOR providing services in the student's home as specified in the IEP shall ensure that at least one parent of the child, or an adult caregiver with written and signed authorization to make decisions in an emergency, is present. The names of any adult caregiver other than the parent shall be provided to the LEA prior to the start of any home based services, including written and signed authorization in emergency situations. The parent shall inform the LEA of any changes of caregivers and provide written authorization for emergencies. The adult caregiver cannot also be an employee or volunteer associated with the NPS/NPA service provider.

All problems and/or concerns reported to parents, both verbal and written, shall also be provided, in writing, to the LEA.

41. LICENSED CHILDREN'S INSTITUTION ("LCI") CONTRACTORS AND RESIDENTIAL TREATMENT CENTER ("RTC") CONTRACTORS

If CONTRACTOR is a LCI, CONTRACTOR shall adhere to all legal requirements regarding educational placements for LCI students as stated in Education Code 56366 (a) (2) (C), 56366.9 (c) (1), Health and Safety Code section 1501.1and any other applicable laws and/or regulations, including LEA guidelines or procedures. An LCI shall not require that a pupil be placed in its NPS as a condition of being placed in its residential facility.

If CONTRACTOR is a NPS/RTC, CONTRACTOR shall adhere to all legal requirements under the Individuals with Disabilities Education Act (IDEA), 20 U.S.C. section 1400 et seq. including the federal regulations 34 C.F.R section 300 et seq. and Education Code section 56000 et seq. including Title 5 of the California Code of Regulations section 3000 et seq.. CONTRACTOR shall comply with all monitoring requirements set forth in Section 43 below.

If CONTRACTOR is a NPS that is owned, operated by, or associated with a LCI, CONTRACTOR shall provide to LEA, on a quarterly basis, a list of all students, including those identified as eligible for special education. For those identified as special education students, the list shall include: 1) special education eligibility at the time of enrollment and; 2) the educational placement and services specified in each student's IEP at the time of enrollment. A copy of the current IEP shall be provided to the LEA.

Unless placement is made pursuant to an Office of Administrative Hearings order or a lawfully executed agreement between LEA and parent, LEA is not responsible for the costs associated with NPS placement until the date on which an IEP team meeting is convened, the IEP team determines that a NPS placement is appropriate, and the IEP is signed by the student's parent or another adult with educational decision-making rights.

In addition to meeting the certification requirements of the State of California, a CONTRACTOR that operates a program outside of this State shall be certified or licensed by that state to provide, respectively, special education and related services and designated instruction and related services to pupils under the federal Individuals with Disabilities Education Act (20 U.S.C. Sec. 1400 et seq.).

42. STATE MEAL MANDATE

When CONTRACTOR is an NPS, CONTRACTOR and LEA shall satisfy the State Meal Mandate under California Education Code sections 49005 et seq.; 49501.5, the universal meal mandate enacted by AB 130 (2021-2022); 49530 et seq; and 49550 et seq.

43. MONITORING

When CONTRACTOR is an NPS, the LEA or SELPA shall conduct at least one onsite monitoring visit during each school year to the NPS at which the LEA has a pupil attending and with which it maintains a master contract. The monitoring visit shall include, but is not limited to, a review of services provided to the pupil through the ISA between the LEA and the NPS, a review of progress the pupil is making toward the goals set forth in the pupil's individualized education program, a review of progress the pupil is making toward the goals set forth in the pupil's behavioral intervention plan, if applicable, an observation of the pupil during instruction, and a walkthrough of the facility. The LEA or SELPA shall report the findings resulting from the monitoring visit to the California Department of Education within 60 calendar days of the onsite visit.

The LEA or SELPA shall conduct an onsite visit to the NPS before placement of a pupil if the LEA does not have any pupils enrolled at the school at the time of placement.

CONTRACTOR shall allow LEA representatives access to its facilities for additional periodic monitoring of each student's instructional program. LEA shall have access to observe each student at work, observe the instructional setting, interview CONTRACTOR, and review each student's records and progress. Such access shall include unannounced monitoring visits. When making site visits, LEA shall initially report to CONTRACTOR's site administrative office. CONTRACTOR shall be invited to participate in the review of each student's progress.

If CONTRACTOR is also an LCI and/or NPS/RTC, the CDE shall annually evaluate whether CONTRACTOR is in compliance with Education Code section 56366.9 and Health and Safety Code section 1501.1(b).

The State Superintendent of Public Instruction ("Superintendent") shall monitor CONTRACTOR'S facilities, the educational environment, and the quality of the educational program, including the teaching staff, the credentials authorizing service, the standards-based core curriculum being employed, and the standard focused instructional materials used on a three-year cycle, as follows: (1) CONTRACTOR shall complete a self-review in year one; (2) the Superintendent shall conduct an onsite review in year two; and (3) the Superintendent shall conduct a follow-up visit in year three.

CONTRACTOR shall participate in any LEA or CDE compliance review, if applicable, to be conducted as aligned with the CDE Onsite Review and monitoring cycle in accordance with California Education Code section 56366.1(j). This review will address programmatic aspects of the NPS, compliance with relevant state and federal regulations, and Master Contract compliance. CONTRACTOR shall conduct any follow-up or corrective action procedures related to review findings.

CONTRACTOR understands that LEA reserves the right to institute a program audit with or without cause. The program audit may include, but is not limited to, a review of core compliance areas of health and safety; curriculum/instruction; related services; and contractual, legal, and procedural compliance.

When CONTRACTOR is a NPS, CONTRACTOR shall collect all applicable data and prepare the applicable portion of a School Accountability Report Card as appropriate in accordance with California Education Code Section 33126.

PERSONNEL

44. CLEARANCE REQUIREMENTS

CONTRACTOR shall comply with the requirements of California Education Code sections 44237, 35021.1, 35021.2, and 56366.1 including, but not limited to: obtaining clearance from both the California Department of Justice (hereinafter referred to as "CDOJ") and clearance from the Federal Bureau of Investigation (hereinafter referred to as "FBI") for CONTRACTOR's employees and volunteers who will have or likely may have any direct contact with LEA students. CONTRACTOR hereby agrees that CONTRACTOR's employees and volunteers shall not come in contact with students until CDOJ and FBI clearance are ascertained. CONTRACTOR shall certify in writing to LEA that none of its employees, and volunteers, unless CONTRACTOR determines that the volunteers will have no direct contact with students, or subcontractors who may come into contact with students have been convicted of a violent or serious felony as those terms are defined in California Education Code section 44237(h), unless despite the employee's conviction of a violent or serious felony, he or she has met the criteria to be eligible for employment pursuant to California Education Code section 44237 (i) or (j). Upon request, clearance certification shall be submitted to the LEA. In addition, CONTRACTOR shall make a request for subsequent arrest service from CDOJ as required by California Penal Code section 11105.2. Contractor shall certify to LEA that they have successful background checks and enrolled in subsequent arrest notification service for all employees who may come into contact with students.

Notwithstanding the restrictions on sharing and destroying criminal background check information, CONTRACTOR, upon demand, shall make available to the LEA evidence of a successful criminal background check clearance and enrollment in subsequent arrest notification service, as provided, for each owner, operator, and employee of the NPS/A. CONTRACTOR is required to retain the evidence on-site, as specified, for all staff, including those licensed or credentialed by another state agency. Background clearances and proof of subsequent arrest notification service, as required by California Penal Code section 11105.2, for all staff shall be provided to the LEA upon request.

45. STAFF QUALIFICATIONS

CONTRACTOR shall ensure that all individuals employed, contracted, and/or otherwise hired by CONTRACTOR to provide classroom and/or individualized instruction or related services hold a license, certificate, permit, or other document equivalent to that which staff in a public school are required to hold in the service rendered consistent with Education Code section 56366.1(n)(1) and are qualified pursuant to Title 34 of the Code of Federal Regulations sections 200.56 and 200.58, and Title 5 of the California Code of Regulations sections 3001(r), 3064 and 3065. Such qualified staff may only provide related services within the scope of their professional license, certification or credential and ethical standards set by each profession, and not assume responsibility or authority for another related services provider or special education teacher's scope of practice.

CONTRACTOR shall ensure that all staff are appropriately credentialed to provide instruction and services to students with the disabling conditions placed in their program/school through documentation provided to the CDE (5 CCR 3064 (a)).

In accordance with California Education Code section 56366.1(a)(5), when CONTRACTOR is a NPS, an appropriately qualified person shall serve as curricular and instructional leader, and be able to provide leadership, oversight and professional development. The administrator of the NPS holds or is in the process of obtaining one of the following: (A) An administrative credential granted by an accredited postsecondary educational institution and two years of experience with pupils with disabilities. (B) A pupil personnel services credential that authorizes school counseling or psychology. (C) A license as a

clinical social worker issued by the Board of Behavioral Sciences. (D) A license in psychology regulated by the Board of Psychology. (E) A master's degree issued by an accredited postsecondary institution in education, special education, psychology, counseling, behavioral analysis, social work, behavioral science, or rehabilitation. (F) A credential authorizing special education instruction and at least two years of experience teaching in special education before becoming an administrator. (G) A license as a marriage and family therapist certified by the Board of Behavioral Sciences. (H) A license as an educational psychologist issued by the Board of Behavioral Sciences. (I) A license as a professional clinical counselor issued by the Board of Behavioral Sciences. (California Education Code Section 56366.1 (a)(5)). CONTRACTOR shall maintain, and provide to the LEA upon request, documentation of its administrator's qualifications in accordance with the above.

CONTRACTOR shall comply with personnel standards and qualifications regarding instructional aides and teacher assistants respectively pursuant to federal requirements and California Education Code sections 45340 *et seq.* and 45350 *et seq.* Specifically, all paraprofessionals, including but not limited to, instructional aides and teacher assistants, employed, contracted, and/or otherwise hired or subcontracted by CONTRACTOR to provide classroom and/or individualized instruction or related services, shall possess a high school diploma (or its recognized equivalent) and at least one of the following qualifications: (a) completed at least two (2) years of study at an institution of higher education; or (b) obtained an associate's (or higher) degree; or (c) met a rigorous standard of quality and can demonstrate, through a formal state or local assessment (i) knowledge of, and the ability to assist in instructing, reading, writing, and mathematics; or (ii) knowledge of, and the ability to assist in instructing, reading readiness, writing readiness, and mathematics readiness, as appropriate. CONTRACTOR shall comply with all laws and regulations governing the licensed professions, including but not limited to, the provisions with respect to supervision.

In addition to meeting the certification requirements of the State of California, a CONTRACTOR that operates a program outside of this state and serving a student by this LEA shall be certified or licensed by that state to provide special education and related services to pupils under the federal Individuals with Disabilities Education Act (20 U.S.C. Sec. 1400 et seq.).

46. VERIFICATION OF LICENSES, CREDENTIALS AND OTHER DOCUMENTS

CONTRACTOR shall submit to LEA a staff list, and copies of all current licenses, credentials, certifications, permits and/or other documents which entitle the holder to provide special education and/or related services by individuals employed, contracted, and/or otherwise hired or sub-contracted by CONTRACTOR. CONTRACTOR shall ensure that all licenses, credentials, permits or other documents are on file at the office of the County Superintendent of Schools. CONTRACTOR shall provide the LEA with the verified dates of fingerprint clearance, Department of Justice clearance and Tuberculosis Test clearance for all employees, approved subcontractors and/or volunteers prior to such individuals starting to work with any student.

CONTRACTOR shall monitor the status of licenses, credentials, certifications, permits and/or other documents for all individuals employed, contracted, and/or otherwise hired by CONTRACTOR. CONTRACTOR shall notify LEA and CDE in writing within forty-five (45) days when personnel changes occur which may affect the provision of special education and/or related services to LEA students. CONTRACTOR shall notify LEA within forty-five (45) days if any such licenses, certifications or waivers are expired, suspended, revoked, rescinded, challenged pursuant to an administrative or legal complaint or lawsuit, or otherwise nullified during the effective period of this Master Contract. The LEA shall not be obligated to pay for any services provided by a person whose such licenses, certifications or waivers are expired, suspended, revoked, rescinded, or otherwise nullified during the period which such person is providing services under this Master Contract. Failure to notify the LEA and CDE of any changes in credentialing/licensed staff may result in suspension or revocation of CDE certification and/or suspension or termination of this Master Contract by the LEA.

47. STAFF ABSENCE

When CONTRACTOR is a nonpublic school and CONTRACTOR's classroom teacher is absent, CONTRACTOR shall provide an appropriately credentialed substitute teacher in the absent teacher's classroom in accordance with California Education Code section 56061. CONTRACTOR shall provide to the LEA documentation of substitute coverage. Substitute teachers shall remain with their assigned class during all instructional time.

When CONTRACTOR is a NPA and/or related services provider, and CONTRACTOR's service provider is absent, CONTRACTOR shall provide a qualified (as defined in Section 7 of this agreement and as determined by LEA) substitute, unless LEA provides appropriate coverage in lieu of CONTRACTOR's service providers. It is understood that the parent of a student shall not be deemed to be a qualified substitute for their student. LEA will not pay for services unless a qualified substitute is provided and/or CONTRACTOR provides documentation evidencing the provision of "make-up" services by a qualified service provider within thirty (30) calendar days from the date on which the services should have been provided. CONTRACTOR shall not "bank" or "carry over" make up service hours under any circumstances, unless otherwise agreed to in writing by CONTRACTOR and authorized LEA representative.

48. STAFF PROFESSIONAL BEHAVIOR WHEN PROVIDING SERVICES AT SCHOOL OR SCHOOL RELATED EVENTS OR AT SCHOOL FACILITY AND/OR IN THE HOME

It is understood that all employees, subcontractors, and volunteers of any certified NPS/A shall adhere to the customary professional and ethical standards when providing services. All practices shall only be within the scope of professional responsibility as defined in the professional code of conduct for each profession as well as any LEA professional standards as specified in Board policies and/or regulations when made available to the CONTRACTOR.

For services provided on a public school campus, sign in/out procedures shall be followed by NPS/A providers working in a public school classroom along with all other procedures for being on campus consistent with school and district policy. Such policies and procedures shall be made available to the CONTRACTOR upon request. It is understood that the public school credentialed classroom teacher is responsible for the instructional program.

CONTRACTOR providing services outside of the student's school as specified in the IEP shall ensure that at least one parent of the child or an adult caregiver with written and signed authority to make decisions in an emergency is present during provision of services. The names of any adult caregiver other than the parent shall be provided to the LEA prior to the start of any home-based services, including written and signed authorization in emergency situations. The adult caregiver cannot also be an employee or volunteer associated with the NPS/NPA service provider. All problems and/or concerns reported by CONTRACTOR to parents or guardians, in either verbal or written form, shall be reported to the LEA.

HEALTH AND SAFETY MANDATES

49. HEALTH AND SAFETY

CONTRACTOR shall comply with all applicable federal, state, local, and LEA laws, regulations, ordinances, policies, and procedures regarding student and employee health and safety. CONTRACTOR shall comply with the requirements of California Education Code sections 35021 *et. seq*. and 49406, regarding the examination of CONTRACTOR's employees and volunteers for tuberculosis. CONTRACTOR shall provide to LEA documentation for each individual volunteering, employed, contracted, and/or otherwise hired by CONTRACTOR of such compliance before an individual comes in contact with a student.

CONTRACTOR shall comply with OSHA Blood-Borne Pathogens Standards, 29 Code of Federal Regulations (CFR) section 1910.1030, when providing medical treatment or assistance to a student. CONTRACTOR further agrees to provide annual training regarding universal health care precautions and to post required notices in areas designated in the California Health and Safety Code.

50. **FACILITIES AND FACILITIES MODIFICATIONS**

CONTRACTOR shall provide special education and/or related services to students in facilities that comply with all applicable federal, state, and local laws, regulations, and ordinances related, but not limited to: disability access; fire, health, sanitation, and building standards and safety; fire warning systems; zoning permits; and occupancy capacity. When CONTRACTOR is a NPS, CONTRACTOR shall conduct fire drills as required by Title 5 California Code of Regulations section 550. CONTRACTOR shall be responsible for any structural changes and/or modifications to CONTRACTOR's facilities as required complying with applicable federal, state, and local laws, regulations, and ordinances. Failure to notify the LEA and CDE of any changes in, major modification or relocation of facilities may result in the suspension or revocation of CDE certification and/or suspension or termination of this Master Contract by the LEA.

51. **ADMINISTRATION OF MEDICATION**

CONTRACTOR shall comply with the requirements of California Education Code section 49422 et seq. when CONTRACTOR serves a student that is required to take prescription and/or over-the-counter medication during the school day. CONTRACTOR may designate personnel to assist the student with the administration of such medication after the student's parent(s) provide to CONTRACTOR: (a) a written statement from a physician detailing the type, administration method, amount, and time schedules by which such medication shall be taken; and (b) a written statement from the student's parent(s) granting CONTRACTOR permission to administer medication(s) as specified in the physician's statement. CONTRACTOR shall maintain, and provide to LEA upon request, copies of such written statements. CONTRACTOR shall maintain a written log for each student to whom medication is administered. Such written log shall specify the student's name; the type of medication; the date, time, and amount of each administration; and the name of CONTRACTOR's employee who administered the medication. CONTRACTOR maintains full responsibility for storing medications in a secure location and ensuring appropriate staff training in the administration of such medication consistent with physician's written orders. Any change in medication type, administration method, amount or schedule must be authorized by both a licensed physician and parent.

52. **INCIDENT/ACCIDENT REPORTING**

CONTRACTOR shall submit within 24 hours, electronically, any accident or incident report to the LEA. CONTRACTOR shall properly submit required accident or incident reports pursuant to the procedures specified in LEA Procedures.

53. **CHILD ABUSE REPORTING**

CONTRACTOR hereby agrees to annually train all staff members, including volunteers, so that they are familiar with and agree to adhere to its own child and dependent adult abuse reporting obligations and procedures as specified in California Penal Code section 11164 et seq. and Education Code 44691. To protect the privacy rights of all parties involved (i.e., reporter, child and alleged abuser), reports will remain confidential as required by law and professional ethical mandates. A written statement acknowledging the legal requirements of such reporting and verification of staff adherence to such reporting shall be submitted to the LEA.

54. **SEXUAL HARASSMENT**

CONTRACTOR shall have a Sexual and Gender Identity harassment policy that clearly describes the kinds of conduct that constitutes sexual harassment and that is prohibited by the CONTRACTOR's policy, as well as federal and state law. The policy should include procedures to make complaints without fear of retaliation, and for prompt and objective investigations of all sexual harassment complaints. CONTRACTOR further agrees to provide annual training to all employees regarding the laws concerning sexual harassment and related procedures pursuant to Government Code 12950.1.

55. REPORTING OF MISSING CHILDREN

CONTRACTOR assures LEA that all staff members, including volunteers, are familiar with and agree to adhere to requirements for reporting missing children as specified in California Education Code section 49370. A written statement acknowledging the legal requirements of such reporting and verification of staff adherence to such reporting shall be properly submitted to the LEA. The written statement shall be submitted as specified by the LEA.

FINANCIAL

56. ENROLLMENT, CONTRACTING, SERVICE TRACKING, ATTENDANCE REPORTING, AND BILLING PROCEDURES

CONTRACTOR shall assure that the nonpublic school or nonpublic agency has the necessary financial resources to provide an appropriate education for the students enrolled and will distribute those resources in such a manner to implement the IEP and ISA for each and every student.

CONTRACTOR shall comply with all LEA procedures concerning enrollment, contracting, attendance reporting, service tracking and billing including requirements of electronic billing as specified by the LEA Procedures, as well as provide all such records requested by LEA concerning the same. CONTRACTOR shall be paid for the provision of special education and/or related services specified in the student's IEP and ISA. All payments by LEA shall be made in accordance with the terms and conditions of this Master Contract and governed by all applicable federal and state laws.

CONTRACTOR shall maintain separate registers for the basic education program, each related service, and services provided by instructional assistants, behavior intervention aides and bus aides. Original attendance forms (i.e., roll books for the basic education program, service tracking documents and notes for instructional assistants, behavioral intervention aides, bus aides, and each related service) shall be completed by the actual service provider whose signature shall appear on such forms and shall be available for review, inspection, or audit by LEA during the effective period of this contract and for a period of five (5) years thereafter. CONTRACTOR shall verify the accuracy of minutes of reported attendance that is the basis of services being billed for payment.

CONTRACTOR shall submit invoices and related documents to LEA for payment, for each calendar month when education or related services were provided. Invoices and related documents shall be properly submitted electronically and in addition, on an LEA form with signatures in the manner prescribed by LEA. At a minimum, each invoice must contain the following information: month of service; specific days and times of services coordinated by the LEA approved calendar unless otherwise specified in the IEP or agreed to by the LEA; name of staff who provided the service; approved cost of each invoice; total for each service and total for the monthly invoice; date invoice was mailed; signature of NPS/NPA administrator authorizing that the information is accurate and consistent with the ISA, CDE certificates and staff notification; verification that attendance report is attached as appropriate; indication of any made-up session consistent with this contract; verification that progress reports have been provided consistent with the ISA (monthly or quarterly unless specified otherwise on the ISA); and name or initials of each student for when the service was provided.

In the event services were not provided, rationale for why the services were not provided shall be included.

Such an invoice is subject to all conditions of this contract. At the discretion of the LEA, an electronic invoice may be required provided such notice has been made in writing and training provided to the CONTRACTOR at no additional charge for such training.

Invoices shall be submitted no later than thirty (30) days after the end of the attendance accounting period in which the services were rendered. LEA shall make payment to CONTRACTOR based on the number of billable days of attendance and hours of service at rates specified in this contract within forty-five (45) days of LEA's receipt of properly submitted hard copy of invoices prepared and submitted as specified in

California Education Code Section 56366.5 and the LEA. CONTRACTOR shall correct deficiencies and submit rebilling invoices no later than thirty (30) calendar days after the invoice is returned by LEA. LEA shall pay properly submitted re-billing invoices no later than forty-five (45) days after the date a completely corrected re-billing invoice is received by LEA.

In no case shall initial payment claim submission for any Master Contract fiscal year (July through June) extend beyond December 31st after the close of the fiscal year. In no case shall any rebilling for the Master Contract fiscal year (July through June) extend beyond six (6) months after the close of the fiscal year unless approved by the LEA to resolve billing issues including re-billing issues directly related to a delay in obtaining information from the Commission on Teacher Credentialing regarding teacher qualification, but no later than twelve (12) months from the close of the fiscal year. If the billing or re-billing error is the responsibility of the LEA, then no limit is set provided that the LEA and CONTRACTOR have communicated such concerns in writing during the 12-month period following the close of the fiscal year. LEA will not pay mileage for NPA employee.

57. RIGHT TO WITHHOLD PAYMENT

LEA may withhold payment to CONTRACTOR when: (a) CONTRACTOR has failed to perform, in whole or in part, under the terms of this contract; (b) CONTRACTOR has billed for services rendered on days other than billable days of attendance or for days when student was not in attendance and/or did not receive services; (c) CONTRACTOR was overpaid by LEA as determined by inspection, review, and/or audit of its program, work, and/or records; (d) CONTRACTOR has failed to provide supporting documentation with an invoice, as required by EC 56366(c)(2); (e) education and/or related services are provided to students by personnel who are not appropriately credentialed, licensed, or otherwise qualified; (f) LEA has not received prior to school closure or contract termination, all documents concerning one or more students enrolled in CONTRACTOR's educational program; (g) CONTRACTOR fails to confirm a student's change of residence to another district or confirms the change of residence to another district, but fails to notify LEA within five (5) days of such confirmation; or (h) CONTRACTOR receives payment from Medi-Cal or from any other agency or funding source for a service provided to a student. It is understood that no payments shall be made for any invoices that are not received by six (6) months following the close of the prior fiscal year, for services provided in that year.

Final payment to CONTRACTOR in connection with the cessation of operations and/or termination of a Master Contract will be subject to the same documentation standards described for all payment claims for regular ongoing operations. In addition, final payment may be withheld by the LEA until completion of a review or audit, if deemed necessary by the LEA. Such review or audit will be completed within ninety (90) days. The final payment may be adjusted to offset any previous payments to the CONTRACTOR determined to have been paid in error or in anticipation of correction of documentation deficiencies by the CONTRACTOR that remain uncorrected.

The amount which may be withheld by LEA with respect to each of the subparagraphs of the preceding paragraph are as follows: (a) the value of the service CONTRACTOR failed to perform; (b) the amount of overpayment; (c) the portion of the invoice for which satisfactory documentation has not been provided by CONTRACTOR; (d) the amount invoiced for services provided by the individual not appropriately credentialed, licensed, or otherwise qualified; (e) the proportionate amount of the invoice related to the applicable pupil for the time period from the date the violation occurred and until the violation is cured; or (f) the amount paid to CONTRACTOR by Medi-Cal or another agency or funding source for the service provided to the student.

If LEA determines that cause exists to withhold payment to CONTRACTOR, LEA shall, within ten (10) business days of this determination, provide to CONTRACTOR written notice that LEA is withholding payment. Such notice shall specify the basis or bases for LEA's withholding payment and the amount to be withheld. Within thirty (30) days from the date of receipt of such notice, CONTRACTOR shall take all necessary and appropriate action to correct the deficiencies that form the basis for LEA's withholding payment or submit a written request for extension of time to correct the deficiencies or submit to LEA written documentation demonstrating that the basis or bases cited by the LEA for withholding payment is

unfounded. Upon receipt of CONTRACTOR's written request showing good cause, LEA shall extend CONTRACTOR's time to correct deficiencies (usually an additional thirty (30) days), otherwise payment will be denied.

If after subsequent request for payment has been denied and CONTRACTOR believes that payment should not be withheld, CONTRACTOR shall send written notice to LEA specifying the reason it believes payment should not be withheld. LEA shall respond to CONTRACTOR's notice within thirty (30) business days by indicating that a warrant for the amount of payment will be made or stating the reason LEA believes payment should not be made. If LEA fails to respond within thirty (30) business days or a dispute regarding the withholding of payment continues after the LEA's response to CONTRACTOR's notice, CONTRACTOR may invoke the following escalation policy.

After forty-five (45) business days: The CONTRACTOR may notify the Authorized LEA's Representative of the dispute in writing. The LEA Authorized Representative shall respond to the CONTRACTOR in writing within fifteen (15) business days.

After sixty (60) business days: The LEA or CONTRACTOR may appeal to the County Superintendent of Schools so long as the County Superintendent of Schools is not participating in the Local Plan involved in the NPS/A contract, or a mutually agreed upon mediator. Both parties agree to pay for their own costs and expenses arising out of such mediation. Each party agrees to act in good faith in participating in any mediation process agreed to by the parties.

58. PAYMENT FROM OUTSIDE AGENCIES

CONTRACTOR shall notify LEA when Medi-Cal or any other agency is billed for the costs associated with the provision of special education and/or related services to students. Upon request, CONTRACTOR shall provide to LEA any and all documentation regarding reports, billing, and/or payment by Medi-Cal or any other agency for the costs associated with the provision of special education and/or related services to students. CONTRACTOR shall provide prior written notice of the rights and protections required by Title 34 of the Code of Federal Regulations section 300.154(d) whenever it seeks to use the LEA students' public benefits to pay for special education and related services. Such notice shall be provided before seeking payment from Medi-Cal for the first time and annually.

59. PAYMENT FOR ABSENCES

NONPUBLIC SCHOOL STAFF ABSENCE

Whenever a classroom teacher employed by CONTRACTOR is absent, CONTRACTOR shall provide an appropriately credentialed substitute teacher in the absent teacher's classroom in accordance with California Education Code section 56061. CONTRACTOR shall provide to LEA documentation of substitute coverage pursuant to the LEA Procedures. Substitute teachers shall remain with their assigned class during all instructional time. LEA will not pay for instruction and/or services unless said instruction or service is provided by an appropriately credentialed substitute teacher.

Whenever a related service provider is absent, CONTRACTOR shall provide a qualified (as defined in Section 7 of this agreement and as determined by LEA) substitute. LEA will not pay for services unless a qualified substitute is provided and/or CONTRACTOR provides documentation evidencing the provision of "make-up" services by a qualified service provider within thirty (30) calendar days from the date on which the services should have been provided unless otherwise agreed in student's IEP.

NONPUBLIC SCHOOL STUDENT ABSENCE

If CONTRACTOR is a nonpublic school, no later than the tenth (10^{th}) cumulative day of a student's unexcused absence, CONTRACTOR shall notify the LEA of such absence.

Criteria for a billable day for payment purposes is one (1) day of attendance as defined in California Education Code, sections 46010, 46010.3 and 46307. LEA shall not pay for services provided on days that a student's attendance does not qualify for Average Daily Attendance (ADA) reimbursement under state law. *Per Diem* rates for students whose IEPs authorize less than a full instructional day may be adjusted on a pro rata basis in accordance with the actual proportion of the school day the student was served. LEA shall not be responsible for payment of related services for days on which a student's attendance does not qualify for Average Daily Attendance ("ADA") reimbursement under state law, nor shall student be eligible for make-up services.

NONPUBLIC AGENCY STAFF ABSENCE

When CONTRACTOR is a nonpublic agency and CONTRACTOR's service provider is absent, CONTRACTOR shall provide a qualified (as defined in Section 7 of this agreement and as determined by LEA) substitute, unless LEA provides appropriate coverage in lieu of CONTRACTOR's service providers. LEA shall not pay for services unless a qualified substitute is provided and/or CONTRACTOR provides documentation evidencing the provision of "make-up" services by a qualified service provider within thirty (30) calendar days from the date on which the services should have been provided. CONTRACTOR shall not "bank" or "carry over" make up service hours under any circumstances, unless otherwise agreed to in writing by CONTRACTOR and LEA. In the event services were not provided, reasons for why the services were not provided shall be included.

NONPUBLIC AGENCY STUDENT ABSENCE

If CONTRACTOR is a nonpublic agency, it shall notify LEA of the absence of a student no later than the fifth (5th) consecutive service day of the student's absence. LEA shall not be responsible for the payment of services when a student is absent.

60. LEA and/or NONPUBLIC SCHOOL CLOSURE DUE TO EMERGENCY

The following shall apply in the event of a LEA or NPS school closure due to an emergency consistent with guidelines followed by LEAs in accordance with Education Code sections 41422 and 46392:

a. If CONTRACTOR remains open, if allowed, during an emergency and serves students appropriately as delineated in the ISA, CONTRACTOR shall receive payment, regardless of whether a sending LEA is open or closed.

b. NPS School Closure- In the event of a NPS School Closure for the reasons set forth in Education Code section 41422, if the LEA is able to obtain alternative placement for the student, CONTRACTOR shall not receive payment for days the student is not in attendance due to CONTRACTOR'S school closure. If the LEA is unable to obtain an alternative placement, CONTRACTOR shall receive payment consistent with the student's approved ISA, as though the student were continuing his/her regular attendance, until an alternative placement can be found and implement LEA student IEP in accordance with Education Code section 56345(a)(9) pertaining to emergency conditions.

c. LEA and NPS School Closure- In the event of the LEA and NPS School Closures, on days the LEA is funded, CONTRACTOR shall receive payment consistent with the student's approved ISA, until an alternative placement can be found and implement LEA student IEP in accordance with Education Code section 56345(a)(9) pertaining to emergency conditions. If the LEA is able to obtain alternative placement for the student, CONTRACTOR shall not receive payment for days the student is not in attendance with CONTRACTOR due to CONTRACTOR'S school closure.

When the emergency school closure is lifted, CONTRACTOR shall notify the LEAs it serves of any lost instructional minutes. CONTRACTOR and LEAs shall work collaboratively to determine the need for make-up days or service changes, and shall work together to amend IEP and ISA paperwork as appropriate.

61. INSPECTION AND AUDIT

The CONTRACTOR shall maintain and the LEA shall have the right to examine and audit all of the books, records, documents, accounting procedures and practices and other evidence that reflect all costs claimed to have been incurred or fees claimed to have been earned under this Agreement.

CONTRACTOR shall provide access to LEA to all records including, but not limited to: student records as defined by California Education Code section 49061(b); registers and roll books of teachers; daily service logs and notes or other documents used to record the provision of related services; Medi-Cal/daily service logs and notes used to record provision of services provided by instructional assistants, behavior intervention aides, bus aides, and supervisors; absence verification records (parent/doctor notes, telephone logs, and related documents); bus rosters; staff lists specifying credentials held, business licenses held, documents evidencing other qualifications, , dates of hire, and dates of termination; staff time sheets; non-paid staff and volunteer sign-in sheets; transportation and other related service subcontracts; school calendars; bell/class schedules when applicable; liability and worker's compensation insurance policies; state NPS/A certifications; by-laws; lists of current board of directors/trustees, if incorporated; other documents evidencing financial expenditures; federal/state payroll quarterly reports Form 941/DE3DP; and bank statements and canceled checks or facsimile thereof. Such access shall include unannounced inspections by LEA. CONTRACTOR shall make available to LEA all budgetary information including operating budgets submitted by CONTRACTOR to LEA for the relevant contract period being audited.

CONTRACTOR shall make all records available at the office of LEA or CONTRACTOR's offices (to be specified by LEA) at all reasonable times and without charge. All records shall be provided to LEA within five (5) working days of a written request from LEA. CONTRACTOR shall, at no cost to LEA, provide assistance for such examination or audit. LEA's rights under this section shall also include access to CONTRACTOR's offices for purposes of interviewing CONTRACTOR's employees. If any document or evidence is stored in an electronic form, a hard copy shall be made available to the LEA, unless the LEA agrees to the use of the electronic format.

CONTRACTOR shall obtain from its subcontractors and suppliers written agreements to the requirements of this section and shall provide a copy of such agreements to LEA upon request by LEA.

If an inspection, review, or audit by LEA, a state agency, a federal agency, and/or an independent agency/firm determines that CONTRACTOR owes LEA monies as a result of CONTRACTOR's over billing or failure to perform, in whole or in part, any of its obligations under this Master Contract, LEA shall provide to CONTRACTOR written notice demanding payment from CONTRACTOR and specifying the basis or bases for such demand. Unless CONTRACTOR and LEA otherwise agree in writing, CONTRACTOR shall pay to LEA the full amount owed as a result of CONTRACTOR's over billing and/or failure to perform, in whole or in part, any of its obligations under this Master Contract, as determined by an inspection, review, or audit by LEA, a state agency, a federal agency, and/or an independent agency/firm. CONTRACTOR shall make such payment to LEA within thirty (30) days of receipt of LEA's written notice demanding payment.

62. RATE SCHEDULE

The attached rate schedule (Exhibit A) limits the number of students that may be enrolled and maximum dollar amount of the contract. It may also limit the maximum number of students that can be provided specific services. Per Diem rates for students whose IEPs authorize less than a full instructional day may be adjusted proportionally. In such cases only, the adjustments in basic education rate shall be based on the required minimum number of minutes per grade level as set forth in paragraph 23, above, and in California Education Code Section 46200-46208.

Special education and/or related services offered by CONTRACTOR shall be provided by qualified personnel as per State and Federal law, and the codes and charges for such educational and/or related services during the term of this contract, shall be as stated in Exhibit A.

63. DEBARMENT CERTIFICATION

By signing this agreement, the CONTRACTOR certifies that:

(a) The CONTRACTOR and any of its shareholders, partners, or executive officers are not presently debarred, suspended, proposed for debarment, or declared ineligible for the award of contracts by any Federal agency, and

(b) Have not, within a three-year period preceding this contract, been convicted of or had a civil judgment rendered against them for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a Federal, state or local government contract or subcontract; violation of Federal or state antitrust statutes relating to the submission of offers; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, or receiving stolen property; and are not presently indicted for, or otherwise criminally or civilly charged by a Government entity with, commission of any of these offenses.

The parties hereto have executed this Contract by and through their duly authorized agents or representatives. This contract is effective on the 27th day of February, 2024 and terminates at 5:00 P.M. on June 30, 2024, unless sooner terminated as provided herein.

CONTRACTOR

EmpowerEd Psychological Services, Inc.

Erin Crawford
Nonpublic School/Agency

DocuSigned by:
By: Erin Crawford 2/12/2024
0AE3FECDBA9D48A...
Signature **Date**

Erin Crawford
Name and Title of Authorized Representative

LEA

AIMS K12 College Prep Charter District
LEA Name

By: _____
Signature **Date**

Maya Woods-Cadiz, Superintendent
Name and Title of Authorized Representative

Notices to CONTRACTOR shall be addressed to:	**Notices to LEA shall be addressed to:**
Erin Crawford President	Deborah Woods, Director of Special Education
Name and Title	**Name and Title**
EmpowerEd Psychological Services, Inc.	AIMS K12 College Prep Charter District
Nonpublic School/Agency/Related Service Provider	**LEA**
1299 4th St, Suite 401	171 12th Street
Address	**Address**
San Rafael, CA 94901	Oakland, CA. 94607
City **State** **Zip**	**City** **State** **Zip**
415 505 1201	510.893.8701
Phone **Fax**	**Phone** **Fax**
empoweredpsychservices@gmail.com	deborah.woods@aimsk12.org
Email	**Email**

Additional LEA Notification
(Required if completed)

Name and Title
Address
City **State** **Zip**
Phone **Fax**
Email

EXHIBIT A: 2023-2024 RATES

EmpowerEd Psychological Services

EMPOWERING STUDENTS, SUPPORTING FAMILIES

Erin Crawford LEP #4341
2023-2024 Fee Schedule

Full Psychoeducational Evaluation $6,800

Assessment includes Cognitive, Academic, Processing, Social/Emotional/Behavioral, and Adaptive (if appropriate) testing, classroom observation, record review, interviews, report, recommendations, and summary meeting.

Independent Educational Evaluation (IEE): $6,000
Includes testing, report, and 1-hour of IEP meeting attendance.

Gifted and Talented Assessment $2,000
Report includes full cognitive IQ assessment, motivational/strengths, and interest assessment.

Psychological and/or Intervention Services $250/hr
Services include counseling, skill building, and academic interventions.

Parent Consultation/Advocacy $250/hr

Services include parent consultation and advocacy. May include attendance at SST, 504, and/or IEP meetings.

Coversheet

Powerschool - Naviance Premium Agreement

Section:	III. Action Items
Item:	B. Powerschool - Naviance Premium Agreement
Purpose:	Vote
Submitted by:	
Related Material:	Powerschool - Naviance Premium Agreement.pdf

AIMS K-12 College Prep Charter District
Board Submission Cover Letter

Submitter Information

Full Name: Natalie Glass
Position/Title: Director of Schools
Department: AIMS College Prep High School
Date of Submission (MM/DD/YYYY): 02/20/2024

Item Details

Title of Item: Powerschool - Naviance Premium
Is this item a: ☑ New Submission
☐ Renewal
If Renewal: Please summarize any changes from the previous submission:

Approvals

Has this item been reviewed by:

- ☐ Superintendent
- ☐ Chief Business Officer (CBO) (If budget changes)
- ☐ Director of Compliance (If plan changes)
- ☐ Neither

Committee Review

Has this item been through the appropriate committee review process?

☐ Yes ☐ No

If yes: Please specify which committee(s) and provide minutes or approval documentation:

If no: Explain why:

Deadline Information

Is there a submission deadline for this item?

☐ Yes ☑ No

If yes: Please indicate the deadline date (MM/DD/YYYY):

Financial Information (if applicable):

Total Cost: $ 7304

Is this expenditure included in the annual budget?

☑ Yes ☐ No

Please specify in which plan this expense is indicated:

☐ SPSA ☐ LCAP ☐ Other: A-G Grant

PowerSchool
Powering Brighter Futures

Invoice

Date	06/01/2023
Invoice#	**INV351529**
Terms	Net 30
Due Date	07/01/2023
Customer ID	10019306

Bill To
American Indian Community Charter School
171 12th Street
Oakland CA 94607
United States

Ship To
American Indian Community Charter School
3637 Magee Avenue
Oakland CA 94619
United States

VAT:

PO#	Quote#	Sales Rep
ex Q-750959	Q-750959	Ryan Puorro

Product Description	Qty	Unit	Tax	Unit Price	Extended Price
SW-NAV-S-NVPM: Naviance Premium	450	Students	$0.00	11.95	$5,377.05
SW-NAV-S-NVPMAS: Naviance Premium: Assessment	450	Students	$0.00	0.00	$0.00
PS-NAV-O-NVPSSD: Naviance Private School Deployment	1	Each	$0.00	976.00	$976.00
PS-NAV-O-NVTR: Naviance Training Remote	6	Hour	$0.00	260.00	$1,560.00
PS-NAV-O-NVRC: Naviance Remote Consulting	4	Hour	$0.00	192.00	$768.00
SW-NAV-O-NVOTD: Naviance One Time Discount	1	Each	$0.00	-1377.05	($1,377.05)

Subtotal	Tax Total	Total (USD)
$7,304.00	$0.00	$7,304.00

Amt. Due (USD)
$7,304.00

Pay Now

Thank you for your business

Remit by Check (US Mail Only):
POWERSCHOOL GROUP LLC
PO BOX 888408
LOS ANGELES, CA 90088-8408

Remit by Check (Courier):
Wells Fargo Lockbox Services
Dept #38408
3440 Walnut Ave, Bldg A, Window H
Fremont, CA 94538

Remit by Wire or ACH:
Wells Fargo Bank, NA
Account Name: PowerSchool Group LLC
ABA Routing No: 121000248
Account No: 4633847017 SWIFT: WFBIUS6S
(Include invoice number in transmission)

Customer Service:
ar@powerschool.com
888-265-7641 (Toll-Free)
916-357-9934 (Fax)

Licensee shall be subject to a monthly charge of 1.5% on all amounts not paid when due (18% annually) , or, if a lower maximum rate is established by law, then such lower maximum rate.

Powered by BoardOnTrack

PowerSchool
Powering Brighter Futures

PowerSchool Group LLC
150 Parkshore Dr., Folsom, CA 95630
Quote #: Q-750959 - 2
Quote Expiration Date: 31-MAR-2023

Sales Quote - This Is Not An Invoice

Prepared By:	Susan Tresco	Customer Contact:	Donna Mobley
Customer Name:	American Indian Community Charter School	Title:	Dean of Academics
Enrollment:	450	Address:	171 12th Street
Contract Term:	40 Months	City:	Oakland
Start Date:	16-MAR-2023	State/Province:	California
End Date:	31-JUL-2026	Zip Code:	94607
		Country:	United States
		Phone #:	(510) 220-5044

Product Description	Quantity	Unit	Extended Price
Initial Term 16-MAR-2023 - 31-JUL-2024 License and Subscription Fees			
Naviance Premium	450.00	Students	USD 5,508.20
Naviance Premium: Assessment	450.00	Students	USD 0.00
Naviance One Time Discount	1.00	Each	USD -1,508.20
		License and Subscription Totals:	**USD 4,000.00**
Professional Services and Setup Fees			
Naviance Private School Deployment	1.00	Each	USD 976.00
Naviance Remote Consulting	4.00	Hours	USD 768.00
		Professional Services and Setup Fee Totals:	**USD 1,744.00**
Training Services			
Naviance Training Remote	6.00	Hours	USD 1,560.00
		Training Services Total:	**USD 1,560.00**

Subscription Period Total

PowerSchool hereby agrees to allow the Customer to make the following non-standard payments for the current annual term:

Total Discount	**USD 2,334.20**
Initial Term	**16-MAR-2023 - 31-JUL-2024**
Amount To Be Invoiced	**USD 7,304.00**

Due Date	Payment Amount
1-MAR-2023	**USD 0.00**

	1-JUL-2023	**USD 7,304.00**

Annual Ongoing Fees as of 1-AUG-2024 - Fees subject to an annual uplift, which will be reflected on renewal quote

Naviance Premium	450.00	Students	USD 4,000.00
Naviance Premium: Assessment	450.00	Students	USD 0.00

Annual Ongoing Fees Total: **USD 4,000.00**

Fees charged in subsequent periods after the duration of this quote will be subject to an annual uplift. Customer understands the above Annual Ongoing Fees for the next subscription period do not include the annual uplift, which will be applied at the time of renewal. On-Going PowerSchool Subscription/Maintenance and Support fees are invoiced at the then current rates and enrollment per terms of the main agreement executed between PowerSchool and Customer ("Main Services Agreement"). Any applicable state sales tax has not been added to this quote. Subscription Start and End Dates shall be as set forth above, which may be delayed based upon the date that PowerSchool receives your purchase order. If this quote includes promotional pricing, such promotional pricing may not be valid for the entire duration of this quote. All invoices shall be sent to Customer upon or promptly after execution of this quote, unless otherwise set forth in the applicable statement of work or Main Services Agreement (e.g., services billed on time and material basis will be invoiced when such services are incurred). Payment shall be due to PowerSchool before or on the due date set forth on the applicable invoice. All purchase orders must contain the exact quote number stated within. Customer agrees that purchase orders are for confirming this order and its own internal purposes, and no other. Any credit provided by PowerSchool is nonrefundable and must be used within 12 months of issuance. Unused credits will be expired after 12 months. Treatment of purchase orders are governed as provided in the Main Services Agreement. By execution of this quote, or its incorporation, this and future purchases of subscriptions or services from PowerSchool are subject to and incorporate the terms and conditions found at:
https://www.powerschool.com/MSA_Feb2022/

THE PARTIES BELOW ACKNOWLEDGE THAT THEY HAVE READ THE AGREEMENT, UNDERSTAND IT AND AGREE TO BE BOUND BY ITS TERMS.

POWERSCHOOL GROUP LLC
Signature:



Printed Name: Eric Shander

Title: Chief Financial Officer

Date: 2-MAR-2023

American Indian Community Charter School
Signature:

DocuSigned by:
Maurice Williams
8B0D713501E6496...

Printed Name:
Maurice Williams

Title:
Head of School

Date:
27-Mar-2023

Sales Quote - This Is Not an Invoice

PowerSchool

Statement of Work

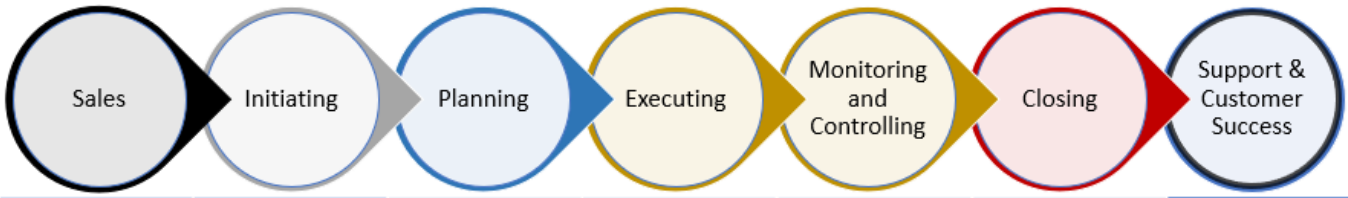
Purpose of Document

The purpose of this Statement of Work ("SOW") between PowerSchool Group LLC ("PowerSchool") and Customer ("You", "Your") is to outline the process, approach, and completion criteria for each step of the process to implement PowerSchool. This document covers the roles and responsibilities of the PowerSchool Project Manager, Implementation Specialist(s), and Customer in each step of the PowerSchool implementation process, serving as an outline of services PowerSchool is expected to deliver. This SOW calls out specific functional areas of PowerSchool that are covered for implementation services and level of coverage.

Successful implementation of new software requires proven project management and methodology. The timeline will be mutually adapted within a project management tool between PowerSchool and the Customer. PowerSchool provides a comprehensive package of services designed to ensure Your PowerSchool deployment project meets Your unique needs and expectations. Additional training, consulting and customization services can be purchased to help augment additional needs You may have with Your PowerSchool deployment. The delivery of Professional Services contained in this document will be provided remotely. If travel is required, all travel related expenses will be invoiced as incurred.

We will partner with You and be Your liaison to PowerSchool during the implementation. You will have a project team to help you, as a Customer, connect to other PowerSchool services and support, while also providing project planning, communication, project execution, and product specialist consulting. For a successful PowerSchool implementation, it is important that You understand the responsibilities, carve out the time required and keep on pace with the timeline. This will involve gathering information, helping Your team come to agreement on configuration and data standardization, your own product training and monitoring other staff assigned training for completion, adjusting desk level procedures, and planning for go live among several other tasks. The overall steps included in a project are outlined below.

This Statement of Work is subject to the terms and conditions of the current master agreement between the parties and any associated policies, pursuant to which PowerSchool has licensed the PowerSchool application to the Customer.



Pre-Services	Project Begins	Project Management	Environment Setup	Training/Verification	Product Ready	Post-Services
Review/Choose Package	Initial contact	Project Plan	Integration Enabled	Confirm Training	Post-IMP Resources	Services → Support
Sign Contract/SOW	Team Assignments	Identify Team	Work Sessions/Setup	Project Review	Final Project Sign-off	Submit Cases
Sales → Services	Product Delivery	Project Collateral	Data Services	Communication Log	Customer Satisfaction	Customer Success

Released January 2021
Document Owner: PowerSchool Group LLC, Product Deployment Solutions

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General Assumptions

1. Implementation services will be delivered remotely unless onsite services are purchased separately.
2. Client is to provide a data extract to PowerSchool in accordance with Tiered Service package selected (if needed).
3. Implementation timeline is stated within the Planning Phase, extending the timeline may require the customer to purchase additional services.
4. Implementation services are completed when delivered and the deliverable acceptance procedure is complete.
5. Additional services are available and can be purchased for items out of the scope of implementation (see Project Change Control and Escalation Change Procedure section of this document).
6. Customer will adhere to the active PowerSchool Cancellation Policy. "Services Cancellation: Licensee shall pay a cancellation charge equal to fifty percent (50%) of the services fee and any non-refundable expenses incurred by PowerSchool if Licensee cancels any scheduled professional services less than fourteen (14) days before the occurrence of any service dates that PowerSchool has scheduled at Licensee's request."
7. Customer must identify a designated Customer project lead before the project kick-off meeting. The Customer project lead will be responsible for delivering all sections of the "Customer Responsibilities" included in the SOW in a complete manner within the project timeline.
8. The designated Customer project lead should be an employee of the organization implementing PowerSchool. Customers that hire third-party organizations to act on the behalf of the Customer for implementation may be required to sign a waiver form provided by PowerSchool, indicating that the third-party organization is authorized to act on the Customer's behalf when interacting with PowerSchool. The Customer will be responsible for maintaining proper communication channels with third party organizations hired by the Customer.
9. All sign offs must be done by an employee and designated signatory of the Customer. Third party entities engaged by the Customer are not acceptable signatories for any project sign offs.
10. The PowerSchool Project Manager and/or Application Specialist will guide Customer to available procedures, guidelines, standards, reference materials and system/application documentation.
11. Implementation Services is assuming the product will be deployed as-is, items outside of Scope of Work must go through the change control procedures (see Project Change Control and Escalation Procedure in this document).

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Deliverables Acceptance Procedure

Deliverables Acceptance

This Statement of Work outlines PowerSchool deliverables for each phase of the implementation project in the PowerSchool Objections and Completion Criteria sections. Each deliverable will be reviewed and accepted in accordance with the following procedure:

- Deliverable will be submitted or delivered to the Customer project lead or designated Customer team member. It is the Customer project lead's responsibility to review and accept deliverable as complete.
- Within six (6) business days of completion of the project the Customer project lead will either accept the final deliverables or provide the PowerSchool implementation specialist a written list of objections. If no response from the Customer project lead is received within six (6) business days, then the deliverables will be deemed accepted, unless the Customer requests an extension.
- The PowerSchool implementation specialist will consider the Customer's objections within the context of PowerSchool's obligations as stated within this Statement of Work. Revisions agreed to by PowerSchool will be applied at which time the deliverables will be reviewed within six (6) business days and the Customer project lead either will accept the deliverables or provide the PowerSchool implementation specialist a written list of objections. If no response is received within six (6) business days, then the deliverables will be deemed accepted, unless the Customer requests an extension.
- Customer objections that are not agreed to by PowerSchool will be managed in accordance with the Project Change Control Procedure described below. If resolution is required to a conflict arising from Customer's objection to a deliverable, the Customer and PowerSchool will follow the Escalation Procedure described below.
- All deliverables required to be delivered hereunder are considered to be owned by PowerSchool with unlimited internal use by the Customer, unless otherwise noted.

Released January 2021
Document Owner: PowerSchool Group LLC, Product Deployment Solutions

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Project Change Control and Escalation Procedure

Project Change Control

The following process will be followed if additional services to this Statement of Work are required or desired.

- A Project Change Request (PCR) will be the vehicle for communicating change. The PCR must describe the change, rationale for the change and the effect the change will have on the project.
- The designated Customer project lead will review the proposed change and recommend it for further investigation or reject it. A PCR must be signed by the authorized Customer project lead to authorize quote for additional services. If the Customer accepts additional services and charges, a change to the original purchase order or new purchase order is required. Change to this Statement of Work through additional addendum will authorize additional scope and work.
- A written Change Authorization and/or PCR must be signed by authorized representatives from both parties to authorize implementation of the investigated changes. Until a change is agreed upon in writing, both parties will continue to act in accordance with the latest agreed version of the SOW.

Customer Escalation Procedure

The following procedure will be followed if resolution is required for a conflict arising during the project

- **Level 1:** Customer project lead will notify PowerSchool Project Manager via email with details of escalation.
- **Level 2:** If the PowerSchool Project Manager cannot provide resolution or path to resolution five (5) business days from receipt of level 1 escalation email, the Customer project lead will notify PowerSchool manager via email to – pmoleadership@powerschool.com
- **Level 3:** If the concern remains unresolved after Level 2 intervention, resolution will be addressed in accordance with Project Change Control Procedure or termination of this SOW under the terms of the Contract.

During any resolution, PowerSchool agrees to provide services related to items not in dispute, to the extent practicable, pending resolution of the concern. The Customer agrees to pay invoices per the Contract, as rendered.

Released January 2021
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Naviance Private Bundle Statement of Work

Initiating (Pre-requisites before Assess)

PowerSchool Responsibilities

- Provide Intake information and this Statement of Work.

Customer Responsibilities

- Complete intake information, review and return this Statement of Work.

Assess

Completion Criteria

This phase will be considered complete when pertinent core deliverables below are completed:

Project Phase: ASSESS: Tasks and Deliverables	Responsible Party
Establish goals, objectives, functionality, and timelines for implementation (provided via the project plan)	PowerSchool
Connect with customer education trainer for Professional Development scheduling	Customer
Schedule recurring status meetings (up to 4) and data integration meeting (1 hour)	PowerSchool

Assumptions

The implementation includes up to 4 client meetings with a PowerSchool Application Specialist, in addition to the Data Integration Meeting (1 hour).

The implementation includes up to 8 hours of PowerSchool consultation Services total, inclusive of client meetings above.

Import

Data imports are essential to the functionality of Naviance. Depending on how your district or school decides to manage imports, certain data types can be setup to automatically update while others may need to be manually updated. Data imports into Naviance can be completed using any combination of (1) integrations, (2) automated imports via SchoolSync, and/or (3) manual imports. Customer is only responsible for completing the steps for their chosen data integration option(s).

Completion Criteria

This phase will be considered complete when pertinent core deliverables below and user acceptance testing have both been completed.

PowerSchool

Naviance Private Bundle Statement of Work

Project Phase: IMPORT: Tasks and Deliverables	Responsible Party
Define data to import	PowerSchool
Data Integration overview meeting (1 hour) to determine data integration strategy and next steps + up to 1 hour of additional support on data integration steps	PowerSchool
Complete necessary steps to integrate data and ensure student and necessary data is populated in Naviance	Customer

Authentication Services

As part of these services, PowerSchool will guide the customer to configure Single Sign On (SSO) for the PowerSchool product(s) undergoing implementation under the scope of this statement of work. Additionally, PowerSchool will assist with enabling the PowerSchool AppSwitcher feature for any other live PowerSchool product(s) (i.e. already implemented) where AppSwitcher is supported. This will be a one-time setup for which the PowerSchool implementation team will assist with the setup and configuration of the authentication services for live product(s), and the currently implemented product(s).

PowerSchool Responsibilities

- Update user accounts to ensure matching between systems
- Configure AppSwitcher with current and new PowerSchool products

Customer Responsibilities

- Identify and enable the Identity Provider (IDP) for setting up of SSO
- Configure SSO
- Test the setup of Authentication services and AppSwitcher

Completion Criteria

This phase will be considered complete when:

- Customer signs the final checklist that Authentication Services are complete

Configure

Completion Criteria

This phase will be considered complete when pertinent core deliverables below and user acceptance testing have both been completed.

PowerSchool

Naviance Private Bundle Statement of Work

Project Phase: CONFIGURE: Tasks and Responsibilities	Responsible Party
Configure Naviance Student	
- Review configuration options for Naviance Student	PowerSchool
- Update Naviance student permissions for students and parents	PowerSchool
- Create custom Welcome Messages	PowerSchool
- Determine any additional features to be activated based on school/district's specific goals	Customer
- Add school logo	Customer
- Add additional content (per site)	Customer
- Activate Naviance Student (per site)	Customer
- Review Naviance Student configuration completed by PowerSchool	Customer
Configure College Planning	
- Provide high level overview of College Planning Tools	PowerSchool
- Add colleges to quicklist	Customer
- Create or subscribe to college groups	Customer
- Set up Rep Visits (or add college visits manually)	Customer
- Create scholarship categories	Customer
- Import scholarships (or add scholarships manually)	Customer
Configure Naviance eDocs	
- Consult on counselor/staff college application management process using eDocs	PowerSchool
- Activate Naviance eDocs	Customer
- Update eDocs Settings (Common Application integration)	Customer
- Update staff permissions for eDocs	Customer
- Update transcript manager settings	Customer
- Update teacher recommendation manager settings	Customer
- Update student permissions for eDocs	Customer

Note: Any Training purchased alongside this Deployment will be made available during and after the deployment timeframe, and conducted by a PowerSchool Customed Education trainer

Deploy

Completion Criteria

This phase will be considered complete when pertinent core deliverables below and user acceptance testing have both been completed.

Naviance Private Bundle Statement of Work

Project Phase: DEPLOY: Tasks and Responsibilities	Responsible Party
Rollout Naviance eDocs	
- Introduce college application process and features to students	Customer

Note: Any Training purchased alongside this Deployment will be made available during and after the deployment timeframe, and conducted by a PowerSchool Customed Education trainer

Measure

Completion Criteria

This phase will be considered complete when pertinent core deliverables below are completed:

Project Phase: MEASURE: Tasks and Deliverables	Responsible Party
Finalize project QA	Customer
Conduct project wrap-up meeting and hand off to Support	PowerSchool

Assumptions

PowerSchool's Quality Assurance (QA) processes will focus on the technical aspects of the solution to ensure it is accessible, functional, and adheres to best practices. It is the Customer's responsibility to ensure all agreed-upon functionality is behaving as intended by the product's existing functionality.

Closing

PowerSchool Responsibilities

- Assist in identifying the Technical Contact who will be able to view all open Support cases for the school/district
- Transition the Customer to Support, providing instructions on methods of communication with Support.

Customer Responsibilities

- Request Technical Contact to be added (if necessary)
- Contact the Support Team with any post-project requests.

Completion Criteria

This activity will be considered complete when:

- The Customer has been introduced to Support and instructions for post-project support have been provided to the Customer.

PowerSchool

Naviance Private Bundle Statement of Work

Primary Customer Roles & Responsibilities in Project

Roles and Responsibilities
Project Lead: Main contact for the Naviance implementation project **Solution Design:** Responsible for contributing goals and requirements of Naviance product. **Data Integration Design:** Has knowledge of any data integrations required and command of providing data to Naviance and extracting data or reports provided by Naviance. **Administrative Tool Design:** Responsible for requesting any revisions to the administrative toolset. **Training Program Design**: Responsible for scheduling and facilitating training for appropriate users.
Project Timeline and Customer Expertise
The implementation timeline is four (4) consecutive weeks beginning with the Project Kickoff meeting. The Implementation process requires that the Customer be prepared to dedicate time and resources with the requisite expertise to prepare for end users to begin using the Naviance product. The Customer must: • Review and test all technical components to ensure they are built to agreed-upon specifications • Review online materials to establish a baseline command of the tools required. • Assign permissions to staff as needed. The work conducted by the Customer must be planned throughout the implementation for deadlines to be met. The Customer may elect to expand their implementation team and delegate tasks accordingly. To ensure success, designate staff resources to the Implementation who possess: • An understanding of how the Customer intends to use Naviance • Technical expertise commensurate with the Customer tasks defined throughout the SOW. • The ability and access to extract, provide, receive, and interpret data.

Meetings
Your Naviance Application Specialist/Project Manager will schedule meetings during implementation. These calls will also be checkpoints at which to track progress and ensure deadlines are being met. They will also allow for consultation on any implementation steps assigned. It is critical that the Customer project team be prompt and prepared for each meeting in alignment with the Project Plan provided at the outset of the project. Cancellation within 24 hours or no showing to the meeting will result in a depletion of Services backlog the equivalent of half the billable time of the scheduled meeting.

Naviance Remote Consulting Statement of Work

PowerSchool Responsibilities to Initiate Engagement:

- Provide Intake information and this Statement of Work.

Customer Responsibilities to Initiate Engagement:

- Reply to Intake survey, review and return this Statement of Work.

Timeframe

- This Statement of Work aligns with the active dates of your contract for Naviance Services.

Scope:

- Naviance Remote Consulting hours for an ongoing consultative engagement can be used for: data import/integration and set up questions, configuration assistance, deployment/rollout assistance for particular modules, consultation on best practices (e.g. what is the best way to do XYZ with Naviance), Q&A or consultation sessions with staff on specific processes or parts of the product, best practice webinars, and toolkits/resources.
- Naviance Remote Consulting cannot be used for functional training or support relating to product defects or issues.

Meetings:

- Meetings with your Naviance Application Specialist/Project Manager are intended to be a space to address questions, plan for future needs, and ensure your implementation is running smoothly. It is critical that the Customer project team be prompt and prepared for each meeting. Cancellation within 24 hours or no showing to the meeting will result in a depletion of Services backlog the equivalent of half the billable time of the scheduled meeting. Outside of scheduled meetings, the Naviance Services team adheres to a 24-hour service-level agreement (SLA) for responding to customer outreach. Naviance Support is available to both school and district users to respond to immediate technical needs or questions are they arise.

Change in Scope:

- Naviance Remote Consulting hours are designed and intended to be used flexibly by customers. If not otherwise known, our team will work with your team to determine a high-level plan upon project kick off for maximizing the Services you have purchased. Any requested deviation from the agreed-upon scope needs to be documented via email by the customer so the Application Specialist can adjust the above scope and provide an update on the hours remaining on the project to confirm sufficient hours remain to address additional needs as they may arise.

Coversheet

Schoology Agreement

Section: III. Action Items
Item: C. Schoology Agreement
Purpose: Vote
Submitted by:
Related Material: Schoology Agreement.pdf

AIMS K-12 College Prep Charter District
Board Submission Cover Letter

Submitter Information

Full Name: Natalie Glass
Position/Title: Director of Schools
Department: AIMS HS, AIMS MS, AIPCS II (6th-8th)
Date of Submission (MM/DD/YYYY): 02/20/2024

Item Details

Title of Item: Powerschool LMS Subscription
Is this item a: ☑ New Submission
☐ Renewal
If Renewal: Please summarize any changes from the previous submission:

Approvals

Has this item been reviewed by:

☐ Superintendent
☐ Chief Business Officer (CBO) (If budget changes)
☐ Director of Compliance (If plan changes)
☐ Neither

Committee Review

Has this item been through the appropriate committee review process?

☐ Yes ☐ No

If yes: Please specify which committee(s) and provide minutes or approval documentation:

If no: Explain why:

Deadline Information

Is there a submission deadline for this item?

☐ Yes ☑ No

If yes: Please indicate the deadline date (MM/DD/YYYY):

Financial Information (if applicable):

Total Cost: $ 12539.51

Is this expenditure included in the annual budget?

☑ Yes ☐ No

Please specify in which plan this expense is indicated:

☐ SPSA ☑ LCAP ☐ Other: ESSER III

PowerSchool
Powering Brighter Futures

Invoice

Date 05/25/2023
Invoice# **INV349943**

Due Date 07/01/2023
Customer ID 10019306

Bill To
American Indian Community Charter School
171 12th Street
Oakland CA 94607
United States

Ship To
American Indian Community Charter School
3637 Magee Avenue
Oakland CA 94619
United States

VAT:

PO#	Quote#	Customer Success Manager
	Q-755153	CS-Inside (Digital)

Product Description	Qty	Unit	Tax	Unit Price	Extended Price
SW-LMS-S-SLMSS: Schoology LMS Subscription 2012-23880 Invoice Period: 07/01/2023 - 06/30/2024	950	Students	$0.00	11.51	$10,934.50
PS-LMS-S-SCHCS: PD+ for Schoology Learning Invoice Period: 07/01/2023 - 06/30/2024	1	Per Person	$0.00	1605.01	$1,605.01

Subtotal	Tax Total	Total (USD)
$12,539.51	$0.00	$12,539.51

Amt. Due (USD)
$12,539.51

Pay Now

Thank you for your business

Remit by Check (US Mail Only):
POWERSCHOOL GROUP LLC
PO BOX 888408
LOS ANGELES, CA 90088-8408

Remit by Check (Courier):
Wells Fargo Lockbox Services
Dept #38408
3440 Walnut Ave, Bldg A, Window H
Fremont, CA 94538

Remit by Wire or ACH:
Wells Fargo Bank, NA
Account Name: PowerSchool Group LLC
ABA Routing No: 121000248
Account No: 4633847017 SWIFT: WFBIUS6S
(Include invoice number in transmission)

Customer Service:
ar@powerschool.com
888-265-7641 (Toll-Free)
916-357-9934 (Fax)

This is your annual support/subscription/hosting renewal. To avoid cancellation of your phone support, product updates or hosted products, please work with your Director of Technology or appropriate business person to approve a purchase order and payment for this annual recurring invoice.

Powered by BoardOnTrack

Coversheet

Campus Safety Group Agreement

Section: III. Action Items
Item: D. Campus Safety Group Agreement
Purpose: Vote
Submitted by:
Related Material: Campus Safety Group Agreement.pdf

AIMS K-12 College Prep Charter District
Board Submission Cover Letter

Submitter Information

Full Name: Marisol Magana
Position/Title: Director of Health & School Support Services
Department: Health & School Support Services
Date of Submission (MM/DD/YYYY): 02/20/2024

Item Details

Title of Item: Agreement with Campus Safety Group
Is this item a: ☑ New Submission
☐ Renewal
If Renewal: Please summarize any changes from the previous submission:

Approvals

Has this item been reviewed by:

- ☐ Superintendent
- ☐ Chief Business Officer (CBO) (If budget changes)
- ☐ Director of Compliance (If plan changes)
- ☐ Neither

Committee Review

Has this item been through the appropriate committee review process?

☐ Yes ☐ No

If yes: Please specify which committee(s) and provide minutes or approval documentation:

If no: Explain why:

Deadline Information

Is there a submission deadline for this item?

☐ Yes ☑ No

If yes: Please indicate the deadline date (MM/DD/YYYY):

Financial Information (if applicable):

Total Cost: $ $2495

Is this expenditure included in the annual budget?

☑ Yes ☐ No

Please specify in which plan this expense is indicated:

☐ SPSA ☑ LCAP ☐ Other:

AGREEMENT FOR PROFESSIONAL SERVICES BETWEEN THE AIMS K-12 COLLEGE PREP CHARTER DISTRICT AND CAMPUS SAFETY GROUP

This Agreement for Professional Services ("Agreement") is made and entered into this 2nd day of November, 2023, by and between the AIMS K-12 College Prep Charter District ("District"), a public entity operating under the laws of the State of California and Campus Safety Group, a 501(c)3 Non-Profit Corporation ("Consultant").

RECITALS

A. AIMS K-12 College Prep Charter District is in need of professional services for the following Project: Comprehensive Safe School Plan Compliance training and support **for 2024-25 plans** ("the Project").

B. Consultant is duly licensed and/or has the necessary qualifications to provide such services for the Project.

C. The parties desire this Agreement to establish the terms for 365 days of ratification to retain Consultant to provide the services described herein.

AGREEMENT

NOW, THEREFORE, IT IS AGREED AS FOLLOWS:

1. Services.
Consultant shall provide the District with the services described and in the time provided as set out in the Scope of Services attached hereto as Exhibit "A" and hereby made a part of this Agreement.

2. Compensation.
District shall pay for the services provided by Consultant in accordance with the Schedule of Charges set forth in Exhibit "B" attached hereto and hereby made a part of this Agreement.

3. Conflict of Interest.
Consultant hereby expressly covenants that no interest presently exists, nor shall any interest, direct or indirect, be acquired which would conflict in any manner with the performance of services pursuant to this Agreement.

4. Compliance with Law.
Consultant shall comply with all applicable laws, ordinances, codes and regulations of the federal, state and local government.

5. Assignment and Sub Consultants.
Consultant shall not assign, delegate, sublet, or transfer this Agreement or any rights under or interest in this Agreement without the written consent of the City, which may be withheld for any reason.

6. Independent Consultant.
Consultant is retained as an independent Consultant and is not an employee of District. No employee or agent of Consultant shall by this Agreement become an employee of the District. Consultant shall have no authority, express or implied, pursuant to this Agreement to bind District to any obligation whatsoever, except as specifically provided in writing by the District.

7. Integration.
This Agreement represents the entire understanding of District and Consultant as to those matters contained herein and supersedes and cancels any prior oral or written understanding, promises, or representations with respect to those matters covered hereunder. To the extent that any provision or clause contained in an attachment to this Agreement conflicts with a provision or clause in the Agreement, the provision or clause in this Agreement shall control. This Agreement may not be modified or altered except in writing signed by both parties hereto. This is an integrated Agreement.

8. Indemnification
The Parties acknowledge that the scope of the Consultants services is limited to compliance with state law regarding comprehensive school safety plans as described in California Education Codes 32280-32289.5 et. al.

(a) Indemnity by the District. The District hereby agrees to indemnify and hold harmless Consultant and each person and affiliate associated with Consultant against any and all losses, claims, damages, liabilities, and expenses (including reasonable costs of investigation and legal counsel fees), in addition to any liability the District may otherwise have, arising out of, related to or based upon any violation of law, rule or regulation by the District or the District's agents, employees, representatives or affiliates.

(b) Indemnity by Consultant. Consultant hereby agrees to indemnify and hold harmless the District and each person and affiliate associated with the District against any and all losses, claims, damages, liabilities, and expenses (including reasonable costs of investigation and legal counsel fees), in addition to any liability the District may otherwise have, arising out of, related to or based upon:

(i) Any breach by Consultant of any representation, warranty, or covenant contained in or made pursuant to this Agreement; or

(ii) Any violation of law, rule, or regulation by Consultant or Consultant's agents, employees, representatives, or affiliates.

(c) Actions Relating to Indemnity. If any action or claim is brought or asserted against a party entitled to indemnification under this Agreement (the "Indemnified Party") or any person controlling such party and in respect of which indemnity may be sought from the party obligated to indemnify the Indemnified Party pursuant to this Section 8 (the "Indemnifying Party"), the Indemnified Party shall promptly notify the Indemnifying Party in writing and, the Indemnifying Party shall assume the defense thereof, including the employment of legal counsel and the payment of all expenses related to the claim against the Indemnified Party or such other controlling party. If the Indemnifying Party fails to assume the defense of such claims, the Indemnified Party or any such controlling party shall have the right to employ a single legal counsel, reasonably acceptable to the Indemnifying Party, in any such action and participate in the defense thereof and to be indemnified for the reasonable legal fees and expenses of the Indemnified Party's own legal counsel.

(d) This Section 8 shall survive any termination of this Agreement for a period of three (3) years from the date of termination of this Agreement. Notwithstanding anything herein to the contrary, no Indemnifying Party will be responsible for any indemnification obligation for the gross negligence or willful misconduct of the Indemnified Party.

9. Confidentiality

Consultant shall keep confidential all information, in whatever form, produced, prepared, observed, or received by District to the extent that such information is confidential by law or otherwise required by this Agreement.

10. Laws, Venue, and Attorneys' Fees.

This Agreement shall be interpreted in accordance with the laws of the State of California. If any action is brought to interpret or enforce any term of this Agreement, the action shall be brought in a state or federal court situated in the County of Alameda, State of California. In the event of any such litigation between the parties, the prevailing party shall be entitled to recover all reasonable costs incurred, including reasonable attorney's fees, as determined by the court.

11. Nondiscrimination.

Consultant shall not discriminate, in any way, against any person on the basis of race, color, religious creed, national origin, ancestry, sex, age, physical handicap, medical condition, or marital status in connection with or related to the performance of this Agreement.

12. Termination.

This Agreement shall be terminated one year from the date this Agreement was signed by District. This Agreement may also be terminated by the Consultant upon ten days' written notice of either party.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

AIMS K-12 COLLEGE PREP CHARTER

By: _____

Title:_____

Date:_____

CONSULTANT

By: _____
Authorized Agent
Campus Safety Group

SDPUB/SXH/279124

EXHIBIT A

SCOPE OF SERVICES

The Consultant will provide:

- One meeting with the person(s) with overall responsibility for CSSP's within the charter in order to establish a "Master Compliance Template," find out how to keep the project(s) on task, work with local partners, and gather necessary information.

- Training
    - One Zoom based training, two hours in length
        - Training is for the person(s) with overall responsibility for CSSP's within the school district or charter school and for school principals/designates. Prior to the training each attendee will receive a list of items to have available which will enhance the training experience. Participant will be working live on their plans during this training.
- Tools
    - An editable version of the compliance template is found in the *Educator's Guide to Comprehensive School Safety Plans, 2021 Edition*.
        - ***District acknowledges the compliance template is copyrighted and the intellectual property of Consultant. It may not be reproduced other than within the scope of this project. The template may not be shared, sold or given to any other school, school district, or charter. If the template is going to be placed on a third-party data platform, it is the responsibility of the district to advise that third party platform in writing that they may not reproduce or share the template with any other clients.***
    - Other forms specifically designed to support the template and entire compliance process.
- Support
    - District/charter administrators will have access to Campus Safety Group trainers via text and email.
    - Campus Safety Group will stay in communication with selected administrative staff regarding expected progress or deadline dates.

EXHIBIT B

SCHEDULE OF CHARGES

District agrees to pay $2500 (Two Thousand, Five Hundred dollars) for the Project within the provisions stated herein. The payment shall be due in full within sixty (60) days of ratification of this agreement.

SDPUB/SXH/279124

Campus Safety Group

Please remit payment to below address

3727 W. Magnolia Blvd #211
Burbank CA 91505

INVOICE

DATE: November 3, 2023
INVOICE # AIMS K-12 2023-04
FOR: *CSSP Project*

Bill To: AIMS K-12 CHARTER District
Attn: Marisol Magana

DESCRIPTION	AMOUNT
Comprehensive School Safety Plan Project	$4,995.00
Discount	(2,495.00)
TOTAL	$ 2,500.00

Make all checks payable to **Campus Safety Group**
If you have any questions concerning this invoice, contact us at info@campussafetygroup.com

THANK YOU FOR YOUR BUSINESS!

Coversheet

2023-24 ESSER III

Section: III. Action Items
Item: E. 2023-24 ESSER III
Purpose: Vote
Submitted by:
Related Material: 2023-24 ESSER III.pdf

AIMS K-12 College Prep Charter District
Board Submission Cover Letter

Submitter Information

Full Name: Natalie Glass

Position/Title: Director of Schools

Department: AIMS HS, AIMS Ms, AIPCSII

Date of Submission (MM/DD/YYYY): 2/20/2024

Item Details

Title of Item: 2023-24ESSERIII

Is this item a: ☑ New Submission
☐ Renewal

If Renewal: Please summarize any changes from the previous submission:

Approvals

Has this item been reviewed by:

☐ Superintendent
☐ Chief Business Officer (CBO) (If budget changes)
☐ Director of Compliance (If plan changes)
☐ Neither

Committee Review

Has this item been through the appropriate committee review process?

☑ Yes ☐ No

If yes: Please specify which committee(s) and provide minutes or approval documentation:
High School SSC

If no: Explain why:

Deadline Information

Is there a submission deadline for this item?

☐ Yes ☑ No

If yes: Please indicate the deadline date (MM/DD/YYYY):

Financial Information (if applicable):

Total Cost: $

Is this expenditure included in the annual budget?

☐ Yes ☐ No

Please specify in which plan this expense is indicated:

☐ SPSA ☐ LCAP ☐ Other:

California Department of Education
July 2021

ESSER III Expenditure Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
AIMS College Prep High School	Natalie Glass, Director of Schools	natalie.glass@aimsk12.org

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

For more information please see the Instructions.

Other LEA Plans Referenced in this Plan

Plan Title	Where the Plan May Be Accessed
LCAP	AIMS K-12 Website
[Insert plan name here]	[Insert description of where the plan may be accessed here]

Summary of Planned ESSER III Expenditures

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

Total ESSER III funds received by the LEA

[$853,009]

Plan Section	Total Planned ESSER III Expenditures
Strategies for Continuous and Safe In-Person Learning	[$100,720]
Addressing Lost Instructional Time (a minimum of 20 percent of the LEAs ESSER III funds)	[$63,300]
Use of Any Remaining Funds	[$4980]

Total ESSER III funds included in this plan

[$166,000]

Community Engagement

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

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

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

AIMS held SSC meetings that included parents, teachers, classified staff, students, and community members to provide input in the development of this plan.

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

Community members voiced concerns about learning loss, medical supplies, janitorial services, and absenteeism, among other concerns. These concerns were discussed and members collaboratively came up with actions on how best to address these needs in our school community. This input and actions were used in the development of this plan.

Actions and Expenditures to Address Student Needs

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

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

Strategies for Continuous and Safe In-Person Learning

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

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

[$100,720]

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
LCAP 4.6	Janitorial Services	We will use funds to continue to clean, maintain facilities and keep them in good repair. Custodial Staff will provide a clean and safe environment, based upon COVID-19 standards, with facilities maintained and in good repair.	$49,720
LCAP 4.6	Air Filters	Filter for the air purifiers	$2,000
[Plan, Goal #, Action #]	PPE medical supplies/CPR First Aid, Hearing Test Equipment	Masks and PPE will be available for staff and students. Staff will go through a CPR and First Aid Training Hearing Equipment to conduct hearing tests for students	$7,000
[Plan, Goal #, Action #]	Medical Supplies	Update our all of the first aid kits	$2000
[Plan, Goal #, Action #]	Health Coordinator	The Health Coordinator will help to provide basic assessment, support student success by providing health care through assessment, intervention, and follow-up for all children within the school setting. By addressing the physical, mental,	$40,000

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
		emotional, and social health needs, students will be supported in the learning process and poised for achievement.	

Addressing the Impact of Lost Instructional Time

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

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

[$62,300]

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
LCAP 1.3	Instructional Materials and Supplies	Instructional materials and supplies to implement curriculum-aligned instruction that includes learning tools, class materials and supplies.	$20,000
[Plan, Goal #, Action #]	Attendance Incentives	Student attendance incentives, school SWAG	$10,000
	SRI & SMI	AIMS will contract with the third-party entity for SRI and SMI testing that will support data-driven instruction and student progress. AIMS will administer SRI and SMI to measure student reading and math ability. Additionally, SRI and SMI will help teachers develop goals for students, monitor progress, and adjust instructional plans throughout the year	$7000
	Illuminate Benchmark	AIMS will contract with a third-party entity to collect, analyze, and report academic data for school improvement, monitor student progress, analyze trends, and meet local, state, and federal reporting requirements.	$3700
	Unified Insights	Unified Insights transforms your disparate data sets and uncovers meaningful insights that drive student success. The platform enables data-driven decision-making across	$3300

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
		the entire organization – along with the tools to take action. Align data and analytics to strategic initiatives and priorities and uncover meaningful insights that change outcomes.	
	Schoology	Learning management system used to provide support for online learning and classroom support.	$6300
	Math & ELA Lab	Expanded learning opportunities scheduled after school to address learning loss and provide additional support to students in ELA and Math.	$12,000

Use of Any Remaining Funds

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

Total ESSER III funds being used to implement additional actions

[$4980]

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
LCAP 4.10	Maintenance/Inventory Software	AIMS will use software to track maintenance requests and also track school inventory.	$4,980
[Plan, Goal #, Action #]	[Short title of the action]	[A description of the action]	[$ 0.00]
[Plan, Goal #, Action #]	[Short title of the action]	[A description of the action]	[$ 0.00]

Ensuring Interventions are Addressing Student Needs

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

Action Title(s)	How Progress will be Monitored	Frequency of Progress Monitoring
Learning Loss	Benchmarks will be given to students throughout the year to see how they are performing	Every 6 weeks
Online Learning Platforms	Students use online platforms as part of their daily instruction and learning tools. The effectiveness of online platforms is reviewed yearly by teachers, instructional leaders and administrators.	Yearly
Janitorial Services	Facility Inspection Tool	Yearly

ESSER III Expenditure Plan Instructions

Introduction

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

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

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

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

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

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

Fiscal Requirements

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

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

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

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

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

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

Other LEA Plans Referenced in this Plan

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

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

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

Summary of Expenditures

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

Instructions

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

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

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

Community Engagement

Purpose and Requirements

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

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

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

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

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

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

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

- Students with disabilities; and
- Migratory students.

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

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

Instructions

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

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

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

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

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

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

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

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

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

Planned Actions and Expenditures

Purpose and Requirements

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

Instructions

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

Strategies for Continuous and Safe In-Person Learning

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

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

Addressing the Impact of Lost Instructional Time

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

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

Use of Any Remaining Funds

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

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

Ensuring Interventions are Addressing Student Needs

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

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

Complete the table as follows:

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

California Department of Education
June 2021

Coversheet

Second Interim FY2023/2024

Section: III. Action Items
Item: F. Second Interim FY2023/2024
Purpose: Vote
Submitted by:
Related Material: AIMS Board Submission Cover Letter.pdf
AIMS_Exec_Memo_2023-24_2nd_interim.docx
AIMS MS FY23-24 2nd Interim report.xls
AIMS HS FY23-24 2nd Interim report.xls
AIMS Elem FY23-24 2nd Interim report.xls

AIMS K-12 College Prep Charter District
Board Submission Cover Letter

Submitter Information

Full Name: Katema Ballentine
Position/Title: CBO
Department: Business Operation Services
Date of Submission (MM/DD/YYYY): 2/27/2024

Item Details

Title of Item: 2023-2024 2nd Interim Report
Is this item a: ☑ New Submission
☐ Renewal
If Renewal: Please summarize any changes from the previous submission:
Mandatory 2nd Interim Reports for all 3 schools. Total Revenue: $24'534,792; Total Expenses $23,545,992; Ending Fund Bal $13,655,840 Providing 127.6 days of operation. Required Submission: 3/1/2024

Approvals

Has this item been reviewed by:

☐ Superintendent
☑ Chief Business Officer (CBO) (If budget changes)
☐ Director of Compliance (If plan changes)
☐ Neither

Committee Review

Has this item been through the appropriate committee review process?

☐ Yes ☐ No

If yes: Please specify which committee(s) and provide minutes or approval documentation:

If no: Explain why:

Deadline Information

Is there a submission deadline for this item?

☑ Yes ☐ No

If yes: Please indicate the deadline date (MM/DD/YYYY): 03/01/2024

Financial Information (if applicable):

Total Cost: $ 23,545,992

Is this expenditure included in the annual budget?

☑ Yes ☐ No

Please specify in which plan this expense is indicated:

☐ SPSA ☐ LCAP ☑ Other: ALL PLANS

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AIMS K-12 COLLEGE PREP

2023-2024 2nd Interim Budget Executive Summary

AIMS K-12 College Prep, formerly known as, American Indian Model Schools, is a Charter District comprised of 3 schools. AIMS College Prep Middle School was initially established in 1996, celebrating its' 25th Anniversary in June 2022. The AIMS K-12 College Prep Charter District was formed in 2006 with the expansion of schools, adding AIMS College Prep High School and American Indian Public Charter II, (K-8). The Charter is located in the city of Oakland in Alameda County.

AIMS K-12 College Prep 2023-2024 2nd Interim projects enrollment of 1222 students in 3 schools; One K-8, One Middle School (6-8) and One High School. AIMS K-12 currently employs 6 part-time and 121 full-time staff to serve our students.

Governance

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

Enrollment

In accordance to the Charter Agreement with Oakland Unified School District, AIMS K12 has nearly reached its full enrollment capacity. AIMS College Prep Middle School is capped at 250 students, American Indian Public Charter II (AIPCS II) 675, and AIMS College Prep High School at 450. The report below reflects enrollment numbers, the Average Daily Attendance (ADA) number and the Average Daily Attendance (ADA) percentages used in projecting the budgets.

These numbers have had an impact on the LCFF General Fund allocations however other State and Federal supports have been fundamental in maintaining AIMS K 12 standards. For the 2023-2024 2nd Interim Budget enrollment numbers remain flat.

2023-2024 1st INTERIM	AIMS MIDDLE	AIPCS II	AIMS HIGH	TOTAL
Enrollment	212	639	371	1222.00
Average Daily Attendance	96%	96%	96%	
Average Daily Enrollment	202.67	613.44	354.31	1170.42

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2023-2024 2nd INTERIM	AIMS MIDDLE	AIPCS II	AIMS HIGH	TOTAL
Enrollment	212	639	371	1222.00
Average Daily Attendance	96%	96%	96%	
Average Daily Enrollment	202.67	613.44	354.31	1170.42

2023-2024 State Budget

INTRODUCTION MAY REVISION — 2023-24

The May Revision includes total funding of $127.2 billion for K-12 education ($79.1 billion General Fund and $48.1 billion other funds). Because available Proposition 98 resources have declined between the Governor's Budget and the May Revision, the May Revision adjusts and repurposes prior one-time allocations to continue supporting and maintaining critical ongoing education investments. The May Revision repurposes modest portions of the funding previously provided to support the Arts, Music, and Instructional Materials Block Grant and the Learning Recovery Emergency Block Grant to support the Local Control Funding Formula. With these changes, the state is reasonably positioned to sustain the continued multi-year implementation of the California for All Kids plan—a whole child framework to close opportunity gaps by accelerating learning and investing in the educator workforce while providing universal access to early learning, before and after school care, comprehensive nutrition services, and increasing the number of community schools in high-needs communities. Further, the May Revision does not reflect a discretionary withdrawal from the Public-School System Stabilization Account.

The decrease in revenues projected for fiscal years 2021-22, 2022-23, and 2023-24 results in a corresponding decrease in resources for K-14 schools. Proposition 98 is estimated to be $110.6 billion in 2021-22, $106.8 billion in 2022-23, and $106.8 billion in 2023-24, representing a three-year decrease in the minimum Guarantee of $2 billion below the level estimated in the Governor's Budget. These funding levels include property tax increases of $15 million in 2021-22, $767 million in 2022-23, and $201 million in 2023-24.

What does the Governor's May Revise mean for AIMS K-12?

1. *State tax revenue is lower than projected and there is more risk than usual of the state's fiscal situation getting worse*
2. *8.22% COLA to just about all programs, which is great news (and slightly higher than January's 8.13%)*
3. *But to do the above despite the state's worsening fiscal outlook, the governor proposed to cut the already-published Arts and Music Instructional Block Grant and Learning Recovery block grant amounts by roughly 25% and 32% respectively*

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Budget

AIMS K-12 College Prep fiscal year is from July 1 to June 30, as prescribed for all governmental agencies in the state. AIMS K-12 2023-2024 2nd Interim Budget is projected as a $24,534,794 a 1% increase from the 2023-2024 1st Interim Budget.

REVENUES	AIMS K-12 COLLEGE PREP			
	23-24 1st Interim	23-24 2nd Interim	Variance	%
TOTALS	$ 24,285,798	$ 24,534,794	$ 248,996	1.03%

**LCFF: Local Control Funding Formula*

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

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

Special State Funds

- ASES: Afterschool Program
- A-G Grants (for High School Only)
- Educator Effectiveness Block Grant *(Expired 22-23)*
- Art and Music Block Grant

Local Funds

- LOCAL FUNDS (Measure G1, Donations & Grants)
- Special Education Funding

Federal

American Indian Model Schools receives direct funding* of federal funds for at risk students:
**Direct Funding: Federal allocation is directly provided to Charter. The funds do not "pass-through" the Authorizing District (Oakland Unified School District). These funds are issued at a reimbursement rate, funds must be expended and applied for reimbursement quarterly.*

- Title I, Part A Low Income at Risk
- Professional Development (Title II)
- English Learners (Title III)
- Title VI,

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- NSLP/SSO: Funding to provide meals to those students qualifying for free or reduced lunches. *(SSO (Pandemic Support) annual plan expired June 30,2022)*
- Facilities Grant *(Expired June 2022)*
- CARES Act: ESSER Funding (1st and 2nd Round) *(Expired June 2022)*
- ESSER III (3 Year grant 21-22 thru 23-24)
- Expanded Learn Opportunity Plan *(Expired June 2022)*
- Expanded Learning Opportunity Plan -Para-professional *(Expired June 2022)*
- COVID response- In-Person Learning Grant *(Expired June 2022)*
- Extended Learning Opportunity Grant *(Expired June 2023)*
- Pre-K Grant (Planning) *(Revenue recognized in 21-22)*

Budget Benchmarks – Process timeline

- AIMS K-12 2023-2024 Budget Adoption: June 15,2023
- State's 2023-2024 June Budget Adoption: June 30,2023
- 45 Day Budget Revision (not required): Mid-August
- Unaudited Actuals (2022-23 Closing): September 01,2023
- First Interim (Realignment based on July – Oct 31 Activity): December 1, 2023
- January Governors Release (Projections for 2024-2025): January 2024
- **Second Interim (Realignment based on Nov 1, 2023– Jan 31, 2024)- March 1,2024**
- Governors May Revise (Revision to Jan. Gov. Release): May 2024
- 2024-25 Budget Adoption – June 15, 2024

2nd Interim Budget

Adopted Budget is the plan of financial operation consisting of an estimate of proposed revenue and expenditures for the upcoming fiscal year. School district budgets are adopted based on estimates of State funding. Once the State adopts their budget, school district budgets are subsequently updated.

The 2nd interim is the report of expenditures reported through the second quarter (through January 31, 2024) of the year.

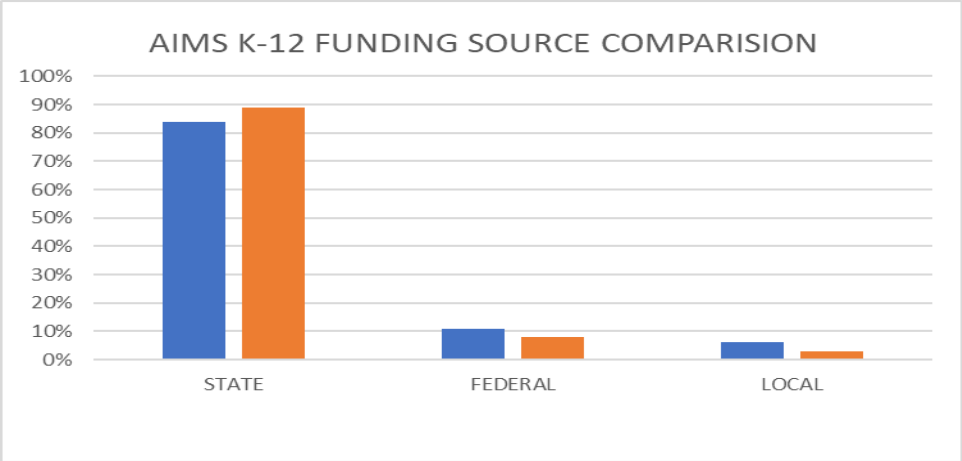
Revenues

AIMS K12 is primarily funded by State and Federal revenues. AIMS receives 87% of its revenue from State resources, 7% from Federal Resources and 6% of revenues are based on grants and/or local revenues. The demographic displays the change in the revenue sources, during the Adoption Budget AIMS K-12 received 84% of resources from State revenues, 11% from Federal Revenues and 6% from Local funds.

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EXPIRED PROGRAMS

COVID RESPONSE FUNDING:

SSO Grant:

On September 17, 2020 AIMS K12 was approved to participate in the SSO Food program and will continue through the 2021-2022 fiscal year. This program was designed to ensure that students and families were provided with meals during the pandemic. The State funded program, reimburses full cost of meals AIMS K12 distributes to its students and surrounding community. The program differs from the NSLP program as it does not require the same level of record maintenance for reimbursement as this program tracks the meals distributed not the child it is distributed to. The language also allows AIMS to provide meals for any community member under the age of 18. The program allows for full reimbursement of cost.

ESSER I: ESSER funding was initially outlined in the 2020-21 Governor's budget. The funds were provided to California through the Federal Coronavirus Aid Relief and Economic Security Act (CARES) and allocated in the Governor's ESSER budget for schools. ESSER funds are available for expensing until 9/30/2022.These funds are meant to assist schools in preparing for distance or hybrid learning. AIMS approved the application for the ESSER funds during the August 18, 2020 Board Meeting. The total State budget is 1.65B of which AIMS K12 received $304,843 in 2020-2021 These funds will be completely expended in the 2021-2022 school year.

ESSER II: California Department of Education has released the new allocations for the second round of ESSER funds in which AIMS K12 has received an additional $1,260,266. The funds are available for use beginning 2020-2021 through the 2021-2022 school year. AIMS began to expense in the 2020-2021 fiscal year and the remaining funds are allocated in the current fiscal year. These funds will be fully expended by June 30, 2022.

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IN-PERSON INSTRUCTION

The In-Person Instruction grant provides funding to county offices of education (COE), school districts, charter schools and state special schools to assist with offering in-person instruction to the greatest extent possible during the 2020-21 school year; and to expand in-person instructional time and provide academic interventions and pupil supports to address barriers to learning, and accelerate progress to close learning gaps. The In-Person Instruction grant is allowable for use in the 2021-22 and will be fully expended by year end.

PRE-K GRANT (Planning Year)

The California Pre-kindergarten Planning and Implementation Grant Program was established as a state initiative with the goal of expanding access to classroom-based prekindergarten program at LEAs and planning for the increased number of teachers needed to fully implement Universal Prekindergarten. American Indian Public Charter II (AIPCS II) was the only school within AIMS K-12 District to qualify for the funding. Funding was received in 2021-2022.

ROBERTO FAMILY TRUST DONATION

In 2012 American Indian Public Charter (AIMS MIDDLE) and American Indian Public High School (AIMS HIGH) were named in the Roberto Family Trust each school was granted $127,964. AIMS K-12 Board of trustees recognized these funds during 2020-2021 1st Interim. As of 2021-2022 1st Interim, the final paperwork for the release of funds have been submitted and anticipate receipt by the 2nd Interim.

EDUCATOR EFFECTIVENESS BLOCK GRANT

Educator Effectiveness funds may be used to support the professional learning for certificated teachers, administrators, paraprofessional educators, and certificated staff. Coaching and mentoring of staff. Programs that lead to effective, standards-aligned instruction and improve instruction in literacy across all subject areas, including English language arts, history-social science, science, technology, engineering, mathematics, and computer science. Practices and strategies that reengage pupils and lead to accelerated learning. Strategies to implement social-emotional learning, trauma-informed practices, suicide prevention, access to mental health services, and other approaches that improve pupil well-being. Practices to create a positive school climate. Strategies to improve inclusive practices. Instruction and education to support implementing effective language acquisition programs for English learners. Funding was received in 2021-2022.

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EXTENDED LEARNING OPPORTUNITY GRANT (ELO)

The Extended Learning Opportunity Grant provides funding charter schools to assist with implementing a recovery program, that at a minimum provides supplemental instruction and emotional well-being. ELO Grants shall be expended only for any of the following purposes: extending instructional learning time, accelerating progress to close learning gaps, integrated pupil supports, community learning hubs, supports for credit deficient pupils, additional academic services, and training for school staff. An additional requirement of the use of funds, is to allocate 10% of the LCFF portion of the grant to hire/rehire paraprofessionals to provide supplemental education. AIMS K-12 ELO Grant Plans were presented and approved by the Board of Trustees in May 2021 and submitted to the State and OUSD prior to the June 1,2021 deadline. The ELO grant is allowable for use in the 2021-22 and will be fully expended by year end. These funds change distribution methods to federal reimbursement in 2021-2022, revenue is still available for reimbursement.

NEW PROGRAMS

ART & MUSIC INSTRUCTIONAL GRANT: Funding for local educational agencies to obtain standards-aligned professional development and instructional materials in specified areas, improve school culture, develop diverse and culturally relevant book collections, and other specified uses.

CONTINUED PROGRAMS *(Revenue recognized in 2023-2024)*

ESSER III: California Department of Education has released the new allocations for the third round of ESSER funds in which AIMS K12 has received an additional $2,856,649. The funds are available for use beginning 2021-2022 through the 2023-2024 school year. AIMS has allocated these funds for the duration of the program, allocating 20% in 2021-22 and the remaining balance split between the 22-23 and the 23-24 fiscal years.

EXPANDED LEARNING OPPORTUNITY PROGRAM (ELOP)

The intent of the Expanded Learning Opportunities (ELO) Program is to supplement and not supplant services provided under existing ASES and 21st CCLC Elementary/Middle School programs. However, there is shared understanding that LEAs will need to build capacity this first operational year. In addition, ASES, 21st CCLC Elementary/Middle School, and the ELO Program should be considered a single, comprehensive program. In coordinating all these funding streams to move towards a single program, the expectation is that the most stringent requirements will be adopted for program guidance.

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Revenues

REVENUES	AIMS K-12 COLLEGE PREP			
	23-24 1st Interim	23-24 2nd Interim	Variance	%
LCFF SOURCES	$ 16,496,536	$ 16,496,536	$ -	0.0%
FEDERAL REVENUES	$ 2,693,902	$ 2,693,902	$ -	0%
OTHER STATE REVENUES	$ 4,819,787	$ 5,068,783	$ 248,996	5%
LOCAL REVENUES	$ 275,573	$ 275,573	$ -	0.0%
TOTALS	**$ 24,285,798**	**$ 24,534,794**	**$ 248,996**	1.03%

LCFF SOURCES:

2023-24 2nd Interim: No Change

FEDERAL REVENUES:

2023-24 2nd Interim: No change

OTHER STATE REVENUES:

2023-24 2nd Interim: Recognition of carryover revenue at High School not recognized at 1st interim

LOCAL REVENUES:

2023-24 2nd Interim: No change

2023-2024 FCMAT 2nd Interim Budget calculator was used to for the projection for the 2nd Interim Budget. Below highlight the changes in summary and per school:

REVENUES	AIMS MIDDLE			
	23-24 1st Interim	23-24 2nd Interim	Variance	%
LCFF SOURCES	$ 2,553,149	$ 2,553,149	$ -	0.00%
FEDERAL REVENUES	$ 434,991	$ 434,991	$ -	0.00%
OTHER STATE REVENUES	$ 884,066	$ 884,066	$ -	0.00%
LOCAL REVENUES	$ 102,933	$ 102,933	$ -	0.00%
TOTALS	**$ 3,830,379**	**$ 3,975,139**	**$ -**	

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LCFF SOURCES:

2023-24 2nd Interim: No Change

FEDERAL REVENUES:

2023-24 2nd Interim: No Change

OTHER STATE REVENUES:

2023-24 2nd Interim: No Change

LOCAL REVENUES:

2023-24 2nd Interim: No Change

REVENUES	AIPCS II/ AIMS ELEMENTARY			
	23-24 1st Interim	23-24 2nd Interim	Variance	%
LCFF SOURCES	$ 8,308,660	$ 8,308,660	$ -	0.00%
FEDERAL REVENUES	$ 1,972,102	$ 1,972,102	$ -	0.00%
OTHER STATE REVENUES	$ 2,729,197	$ 2,729,197	$ -	0.00%
LOCAL REVENUES	$ 167,378	$ 167,378	$ -	0.00%
TOTALS	$ 12,851,441	$ 13,177,337	$ -	

LCFF SOURCES:

2023-24 2nd Interim: No Change

FEDERAL REVENUES:

2023-24 2nd Interim: No Change

OTHER STATE REVENUES:

2023-24 2nd Interim: No Change

LOCAL REVENUES:

2023-24 2nd Interim: No Change

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REVENUES	AIMS HIGH SCHOOL			
	23-24 1st Interim	23-24 2nd Interim	Variance	%
LCFF SOURCES	$ 5,634,727	$ 5,634,727	$ -	0.00%
FEDERAL REVENUES	$ 286,809	$ 286,809	$ -	0.00%
OTHER STATE REVENUES	$ 1,206,524	$ 1,455,520	$ 248,996	20.64%
LOCAL REVENUES	$ 5,262	$ 5,262	$ -	0.00%
TOTALS	**$ 8,158,710**	**$ 7,382,318**	**$ 248,996**	

LCFF SOURCES:

2023-24 2nd Interim: No Change

FEDERAL REVENUES:

2023-24 2nd Interim: No Change

OTHER STATE REVENUES:

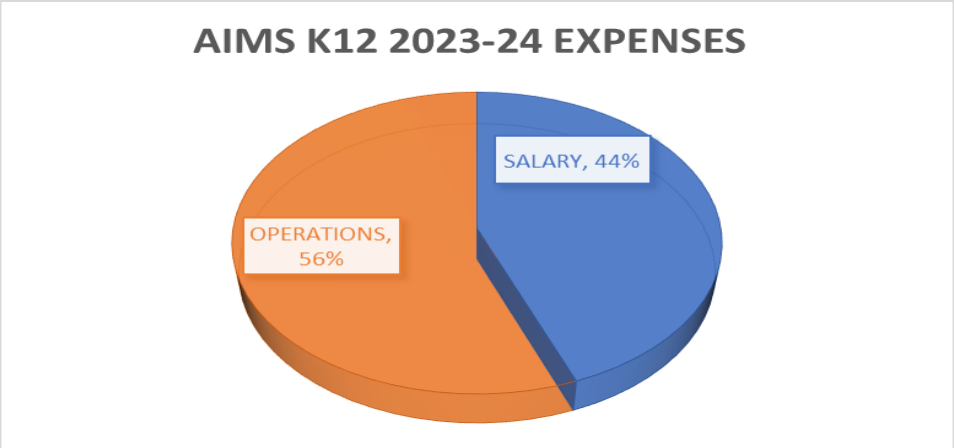
2023-24 2nd Interim: Recognition of remaining balances from carryover

LOCAL REVENUES:

2023-24 2nd Interim: No Change

Expenses

AIMS K-12 College Prep 2023-24 2nd Interim Budget reflects a 44% investment in Personnel expenses and 56% allocated to the operations of the organization. This investment composition stayed consistent from the 1st interim reporting to the 2nd Interim. The total expenses for the 2023-2024 AIMS K-12 college Prep District are projected at $23,545,992.



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EXPENSE CLASSIFICATIONS		AIMS K-12 COLLEGE PREP			NOTES
		23-24 1st Interim	23-24 2nd Interim	Variance	
1000	Certificated Salaries	$ 6,476,340	$ 6,647,615	$ 171,275	*Realignment of AIMS Staffing Assumptions*
2000	Classified Salaries	$ 1,666,149	$ 1,793,091	$ 126,942	*Realignment of AIMS Staffing Assumptions*
3000	Benefits	$ 1,820,928	$ 1,891,787	$ 70,859	*Realignment of AIMS Staffing Assumptions*
4000	Books and Supplies	$ 1,589,365	$ 1,712,451	$ 123,086	*Realignment of AIMS Program Assumptions*
5000	Services and Other Operating Expenses	$ 8,810,183	$ 9,205,690	$ 395,507	*Realignment of AIMS Program Assumptions*
6000	Capital Outlay	$ 328,351	$ 328,351	$ -	
7000	Other Outgoing	$ 1,967,007	$ 1,967,007	$ -	
	Total Expenses	**$ 22,658,323**	**$ 23,545,992**	$ 887,669	

Expense Allocation for each school is reflected below. Any changes to budget allocation are outlined as well.

EXPENSE CLASSIFICATIONS		AIMS MIDDLE			
		23-24 1st Interim	23-24 2nd Interim	Variance	COMMENTS
1000	Certificated Salaries	$ 1,061,377	$ 1,061,377	$ -	
2000	Classified Salaries	$ 243,807	$ 280,790	$ 36,983.00	*Realignment of AIMS Staffing Assumptions*
3000	Benefits	$ 376,011	$ 405,829	$ 29,818.00	*Realignment of AIMS Staffing Assumptions*
4000	Books and Supplies	$ 197,250	$ 197,250	$ -	
5000	Services and Other Operating Expenses	$ 1,525,012	$ 1,525,012	$ -	
6000	Capital Outlay	$ 55,267	$ 55,267	$ -	
7000	Other Outgoing	$ 370,290	$ 370,290	$ -	
	Total Expenses	**$ 3,829,014**	**$ 3,895,815**	$ 66,801.00	

EXPENSE CLASSIFICATIONS		AIPCS II			
		23-24 1st Interim	23-24 2nd Interim	Variance	COMMENTS
1000	Certificated Salaries	$ 3,726,503	$ 3,833,531	$ 107,028	*Realignment of AIMS Staffing Assumptions*
2000	Classified Salaries	$ 755,681	$ 792,351	$ 36,670	*Realignment of AIMS Staffing Assumptions*
3000	Benefits	$ 768,675	$ 785,300	$ 16,625	*Realignment of AIMS Staffing Assumptions*
4000	Books and Supplies	$ 802,914	$ 852,914	$ 50,000	*Realignment of AIMS Program Assumptions*
5000	Services and Other Operating Expenses	$ 4,558,737	$ 4,938,737	$ 380,000	*Realignment of AIMS Program Assumptions*
6000	Capital Outlay	$ 162,550	$ 162,550	$ -	
7000	Other Outgoing	$ 1,092,764	$ 1,092,764	$ -	
	Total Expenses	**$ 11,867,824**	**$ 12,458,147**	$ 590,323	

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EXPENSE CLASSIFICATIONS		AIMS HIGH			
		23-24 1st Interim	23-24 2nd Interim	Variance	COMMENTS
1000	Certificated Salaries	$ 1,688,460	$ 1,752,707	$ 64,247	*Realignment of AIMS Staffing Assumptions*
2000	Classified Salaries	$ 666,661	$ 719,950	$ 53,289	*Realignment of AIMS Staffing Assumptions*
3000	Benefits	$ 676,242	$ 700,658	$ 24,416	*Realignment of AIMS Staffing Assumptions*
4000	Books and Supplies	$ 589,201	$ 662,287	$ 73,086	*Realignment of AIMS Program Assumptions due recognition of fund balances*
5000	Services and Other Operating Expenses	$ 2,726,434	$ 2,741,941	$ 15,507	*Realignment of AIMS Program Assumptions due recognition of fund balances*
6000	Capital Outlay	$ 110,534	$ 110,534	$ -	
7000	Other Outgoing	$ 503,953	$ 503,953	$ -	
	Total Expenses	**$ 6,961,485**	**$ 7,192,030**	$ 230,545	

Salaries & Benefits

Salary compensation represents 44% of expenses across all AIMS K-12 College Prep Schools. AIMS offers a competitive compensation package for both certificated and classified staff. Employee Benefit expense at AIMS averages 23% across all schools. This can vary greatly due to two primary factors: Health and Welfare benefits and PERS. AIMS K-12 covers the employee portion of all AIMS employer-based Health and Welfare options that the employee participates in. Health and welfare benefits (medical/dental/vision insurance premiums), if requested by the employee, can vary due a number of factors, including an employee's age and number of dependents. AIMS tracks and reports health and welfare benefits as precisely as possible, reflects as a variance in the percentage of benefits for employees at AIMS.

AIMS MIDDLE

Compensation for staff at AIMS College Prep Middle School, formerly known as American Indian Public Charter (AIPCS), is split between AIPCS and the Middle school component of American Indian Public Charter School II (6-8). The expenses reflected are split by assignment and student Average Daily Attendance (ADA). All staff, with the exception of 5 teachers are split funded between AIMS Middle and AIPCS II.

AIPCS II

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

AIMS MIDDLE 51%
AIPCS II/ AIMS ELEMENTARY 49%
100%

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Books and Supplies

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

The category of Book and Supplies captures more than classroom textbooks and materials, it itemizes Non- Capitalized student equipment such as tables, chairs, computers and software.

Services and Other Operating Expenses

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

Capital Outlay

Capital Outlay records expenditures for land, buildings, books, and equipment, including leases with option to purchase. In accordance with the State guidelines for school finance, to capitalize an expense in the individual item must cost $5000 or more.

Other Outgo

Other Outgo captures interest, debt service and transfers (payments) to other LEAs (Authorizer)

In 2021-2022 AIMS partnered with Oakland Unified School District to provide the Special Education services for their students. For the 2022-2023, AIMS K-12 began a partnership with the Eldorado Charter SELPA in the 2022-2023 school year. This required the staff and program to be built at the site level. The final payment for settlement with OUSD to depart from their SEPLA in 2022 was paid during the 2023-2024 2nd Interim.

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Summary

For the 2023-2024 2nd Interim Budget, AIMS K-12 College Prep has projected $24,534,794 in revenue and $23,545,992 in expenses. This provides a $988,802 surplus and represents a 6% contribution to be added to the Ending Fund Balance. Bringing the total Ending Fund Balance $13,655,840 providing approximately 127.59 days of operation. The composition of those funds are as follows:

	REVENUES	AIMS K-12 COLLEGE PREP
		23-24 2nd INTERIM
	LCFF SOURCES	$ 16,496,536
	FEDERAL REVENUES	$ 2,693,902
	OTHER STATE REVENUES	$ 5,068,783
	LOCAL REVENUES	$ 275,573
	TOTALS	$ 24,534,794
EXPENSE CLASSIFICATIONS		23-24 2nd INTERIM
1000	Certificated Salaries	$ 6,647,615
2000	Classified Salaries	$ 1,793,091
3000	Benefits	$ 1,891,787
4000	Books and Supplies	$ 1,712,451
5000	Services and Other Operating	$ 9,205,690
6000	Capital Outlay	$ 328,351
7000	Other Outgoing	$ 1,967,007
Total Expenses		$ 23,545,992
	Surplus/Deficit	$ 988,802
As a % of LCFF Revenue		6%
Beginning Fund Balance		$ 12,667,038
Ending Fund Balance		$ 13,655,840
As a % of Expenditures		58%
Daily expenditure rate (Total Expenses/220 days)		$ 107,027.24
Days of Operation		127.59

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Cash Flow Statement

As of 2nd Interim the cash flow represented is based on the January 31, 2024 closing date. As of January 31, 2024, AIMS K-12 College Prep maintained $15,681,149.10 in cash

Charter School Management Corp.

Statement of Cash Flows - Indirect Method

Reporting Book: ACCRUAL
As of Date: 02/21/2024
Location: American Indian Model Schools-AIM

	Month Ending 07/31/2023	Month Ending 08/31/2023	Month Ending 09/30/2023	Month Ending 10/31/2023	Month Ending 11/30/2023	Month Ending 12/31/2023	Month Ending 01/31/2024
	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Increase (Decrease) in Cash							
Cash flows from operating activities							
Net Increase/(Decrease) in Net Assets	(1,067,428.38)	(545,714.50)	(463,717.25)	1,041,018.25	(336,840.09)	(57,709.56)	833,638.33
Accounts Receivable	4,258,164.31	9,465.33	16,062.54	112,861.21	75,842.16	12,482.00	211,995.00
Accounts Payable	371,084.59	(566,751.13)	51,677.15	(71,715.94)	115,718.22	(106,189.82)	146,527.63
Other Short Term Liabilities	(587.16)	3,830.91	6,311.65	(3,725.05)	(814.11)	1,036.61	(264,015.70)
Accrued Liabilities	(532,274.82)	(18,203.78)	24,440.28	(110,750.31)	(193,825.31)	31,177.01	304,811.78
Other Assets	(138,015.47)	30,889.73	46,716.70	63,705.36	0.00	0.00	0.00
Cash flows from operating activities	2,890,943.07	(1,086,483.44)	(318,508.93)	1,031,393.52	(339,919.13)	(119,203.76)	1,232,957.04
Cash flows from investing activities	9,918.56	32,316.09	32,330.05	0.00	0.00	0.00	0.00
Cash flows from financing activities	(24,051.27)	(22,238.13)	(21,356.09)	(18,856.00)	(19,697.00)	(19,697.00)	(19,697.00)
Total Increase (Decrease) in Cash	**2,876,810.36**	**(1,076,405.48)**	**(307,534.97)**	**1,012,537.52**	**(359,616.13)**	**(138,900.76)**	**1,213,260.04**
Cash, Beginning Period	**12,438,106.52**	**15,337,808.88**	**14,261,403.40**	**13,953,868.43**	**14,966,405.95**	**14,606,789.82**	**14,467,889.06**
Cash, End of Period	**15,337,808.88**	**14,261,403.40**	**13,953,868.43**	**14,966,405.95**	**14,606,789.82**	**14,467,889.06**	**15,681,149.10**

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Notice

The following file is attached to this PDF. You will need to open this packet in an application that supports attachments to pdf files, e.g. Adobe Reader:

AIMS MS FY23-24 2nd Interim report.xls

Notice

The following file is attached to this PDF. You will need to open this packet in an application that supports attachments to pdf files, e.g. Adobe Reader:

AIMS HS FY23-24 2nd Interim report.xls

Notice

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Coversheet

Final Audit Report 2023

Section:	III. Action Items
Item:	G. Final Audit Report 2023
Purpose:	Vote
Submitted by:	
Related Material:	AIMS Board Submission Cover Letter.pdf American Indian Model Schools Final Audit Report 2023.pdf

AIMS K-12 College Prep Charter District
Board Submission Cover Letter

Submitter Information

Full Name: Katema Ballentine
Position/Title: CBO
Department: Business Operation Services
Date of Submission (MM/DD/YYYY): 2-27-2024

Item Details

Title of Item: 2022-2023Audit
Is this item a: ☑ New Submission
☐ Renewal
If Renewal: Please summarize any changes from the previous submission:

Approvals

Has this item been reviewed by:

☑ Superintendent
☑ Chief Business Officer (CBO) (If budget changes)
☐ Director of Compliance (If plan changes)
☐ Neither

Committee Review

Has this item been through the appropriate committee review process?

☑ Yes ☐ No

If yes: Please specify which committee(s) and provide minutes or approval documentation: Finance Committee
If no: Explain why:

Deadline Information

Is there a submission deadline for this item?

☑ Yes ☐ No

If yes: Please indicate the deadline date (MM/DD/YYYY): 1/31/2024

Financial Information (if applicable):

Total Cost: $ 19.6M
Is this expenditure included in the annual budget?

☑ Yes ☐ No

Please specify in which plan this expense is indicated:

☐ SPSA ☐ LCAP ☑ Other: ALL PLANS

Financial Statements
June 30, 2023

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)

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American Indian Model Schools

Table of Contents

June 30, 2023

Independent Auditor's Report 1

Financial Statements

- Statement of Financial Position 4
- Statement of Activities 5
- Statement of Functional Expenses 6
- Statement of Cash Flows 7
- Notes to Financial Statements 8

Supplementary Information

- Schedule of Expenditures of Federal Awards 18
- Local Education Agency Organization Structure 19
- Schedule of Average Daily Attendance 20
- Schedule of Instructional Time 21
- Reconciliation of Annual Financial and Budget Report with Audited Financial Statements 23
- Combining Statement of Financial Position 24
- Combining Statement of Activities 26
- Note to Supplementary Information 28

Independent Auditor's Reports

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* 30

Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control over Compliance Required by the Uniform Guidance 32

Independent Auditor's Report on State Compliance 35

Schedule of Findings and Questioned Costs

- Summary of Auditor's Results 40
- Financial Statement Findings 41
- Federal Awards Findings and Questioned Costs 42
- State Compliance Findings and Questioned Costs 43
- Summary Schedule of Prior Audit Findings 44

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Independent Auditor's Report

Governing Board
American Indian Model Schools
Oakland, California

Report on the Audit of 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, 2023, 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, 2023, 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.

Adoption of New Accounting Standard

As discussed in Note 5 to the financial statements, the Organization has adopted the provisions of FASB Accounting Standards Codification Topic 842, *Leases*, as of July 1, 2022 using the modified retrospective approach with an adjustment at the beginning of the adoption period. Our opinion is not modified with respect to this matter.

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.

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.

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 18-28 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 February 16, 2024, 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.

Eide Bailly LLP

Rancho Cucamonga, California
February 16, 2024

American Indian Model Schools
Statement of Financial Position
June 30, 2023

Assets	
Current assets	
Cash	$ 12,438,107
Receivables	4,828,656
Prepaid expenses	23,171
Total current assets	17,289,934
Noncurrent assets	
Security deposit	36,792
Property and equipment	7,693,864
Operating lease right-of-use asset	104,889
Total noncurrent assets	7,835,545
Total assets	$ 25,125,479
Liabilities	
Current liabilities	
Accounts payable	$ 917,416
Accrued liabilities	332,621
Accrued compensated absences	203,989
Refundable advance	5,226,933
Current portion of notes payable	233,000
Current portion of operating lease liability	52,472
Total current liabilities	6,966,431
Long-term liabilities	
Notes payable, less current portion	8,307,140
Operating lease liability, less current portion	51,563
Total long-term liabilities	8,358,703
Total liabilities	15,325,134
Net Assets	
Without donor restrictions	9,318,048
With donor restrictions	482,297
Total net assets	9,800,345
Total liabilities and net assets	$ 25,125,479

See Notes to Financial Statements

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American Indian Model Schools

Statement of Activities

Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenues			
Local Control Funding Formula	$ 15,702,559	$ -	$ 15,702,559
Federal revenue	1,856,889	-	1,856,889
Other state revenue	2,359,762	411,882	2,771,644
Local revenues	2,105,543	70,415	2,175,958
Rental income	87,439	-	87,439
Net assets released from restrictions	1,185,546	(1,185,546)	-
Total support and revenues	23,297,738	(703,249)	22,594,489
Expenses			
Program services	17,723,825	-	17,723,825
Management and general	1,936,188	-	1,936,188
Fundraising and development	23,543	-	23,543
Total expenses	19,683,556	-	19,683,556
Change in Net Assets	3,614,182	(703,249)	2,910,933
Net Assets, Beginning of Year	5,703,866	1,185,546	6,889,412
Net Assets, End of Year	$ 9,318,048	$ 482,297	$ 9,800,345

See Notes to Financial Statements

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American Indian Model Schools

Statement of Functional Expenses

Year Ended June 30, 2023

	Program Services	Management and General	Fundraising and Development	Total Expenses
Salaries	$ 7,406,820	$ 830,797	$ -	$ 8,237,617
Employee benefits	1,544,669	141,130	-	1,685,799
Payroll taxes	663,655	79,453	-	743,108
Fees for services	2,572,067	107,220	-	2,679,287
Advertising and promotions	32,752	1,539	-	34,291
Office expenses	1,003,779	133,300	-	1,137,079
Information technology	254,469	12,849	-	267,318
Occupancy	337,265	63,484	-	400,749
Conferences and meeting	233,128	8,656	-	241,784
Interest	543	427,998	-	428,541
Depreciation	344,926	33,179	-	378,105
Insurance	139,158	15,677	-	154,835
Other expenses	134,212	7,323	23,543	165,078
Special education	986,568	13,433	-	1,000,001
Instructional materials	1,384,398	39,767	-	1,424,165
Nutrition	550,304	-	-	550,304
District oversight fees	135,112	20,383	-	155,495
	$ 17,723,825	$ 1,936,188	$ 23,543	$ 19,683,556

See Notes to Financial Statements

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American Indian Model Schools

Statement of Cash Flows

Year Ended June 30, 2023

Operating Activities	
Change in net assets	$ 2,910,933
Adjustments to reconcile change in net assets to net cash from operating activities	
Depreciation expense	378,105
Changes in operating assets and liabilities	
Receivables	269,074
Prepaid expenses	109,486
Accounts payable	(222,644)
Accrued liabilities	192,840
Refundable advance	3,758,731
Operating lease assets and liabilities	(42,050)
Net Cash from Operating Activities	7,354,475
Investing Activities	
Purchases of property and equipment	(90,711)
Financing Activities	
Principal payments on notes	(222,692)
Net Change in Cash	7,041,072
Cash, Beginning of Year	5,397,035
Cash, End of Year	$ 12,438,107
Supplemental Cash Flow Disclosure	
Cash paid during the year in interest	$ 428,183

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 194 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 634 students in grades kindergarten through eighth
Charter school was renewed by OUSD through June 30, 2025

American Indian Public High School (AIPHS)
Charter school number authorized by the State: 0765
Currently serves 375 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.

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.

Concentration of Credit Risk

The Organization maintains its cash in bank deposit accounts which exceed federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 per depositor, per insured bank, for each account ownership category. At June 30, 2023, the Organization had approximately $11,472,122, in excess of FDIC-insured limits.

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, 2023 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, 2023.

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.

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. At June 30, 2023 conditional contributions approximating $4,924,463, for which no amounts had been received in advance, have not been recognized in the accompanying financial statements.

The Coronavirus Aid, Relief, and Economic Security Act provided an employee retention credit (the credit) which is a refundable tax credit against certain employment taxes of up to $5,000 per employee for eligible employers. The credit is equal to 50% of qualified wages paid to employees, capped at $10,000 of qualified wages through December 31, 2020. During the year ended June 30, 2023, the Organization recorded a $1,848,598 benefit related to the credit which is presented in the statement of activities as local revenue.

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, 2023.

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.

Change in Accounting Principle

Effective July 1, 2022, the Organization adopted the new lease accounting guidance in Accounting Standards Update No. 2016-02, *Leases (Topic 842)*. The Organization elected to apply the guidance as of July 1, 2022, the beginning of the adoption period. The standard requires the recognition of right-of-use assets and lease liabilities for lease contracts with terms greater than 12 months. Operating lease costs are recognized in the statement of activities as a single lease cost and finance lease costs are recognized in two components, interest expense and amortization expense. The Organization has elected the package of practical expedients permitted in Topic 842. Accordingly, the Organization accounted for its existing leases as either finance or operating lease under the new guidance, without reassessing (a) whether the contract contains a lease under Topic 842, (b) whether classification of the operating lease would be different in accordance with Topic 842, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in Topic 842 at lease commencement.

As a result of the adoption of the new lease accounting guidance, the Organization recognized on July 1, 2022, the beginning of the adoption period, a cumulative effect adjustment to net assets of $(1,986), an operating lease liability of $134,986, and an operating right-of-use asset of $136,972. The adoption of the new standard did not materially impact the Organization's statement of activities or statement of cash flows. See Note 5 for further disclosure of the Organization's lease contracts.

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	$ 12,438,107
Receivables	4,828,656
Financial assets at year end	17,266,763
Less those available for general expenditure within one year due to	
Restrictions by donor with time restrictions	(482,297)
Financial assets available to meet cash needs for general expenditure within one year	$ 16,784,466

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.

Note 3 - Property and Equipment

Property and equipment consist of the following at June 30, 2023:

Land	$ 2,451,271
Building improvements	2,813,732
Building	5,719,632
Computer and equipment	194,218
	11,178,853
Less accumulated depreciation	(3,484,989)
Total	$ 7,693,864

Note 4 - Notes Payable

Notes payable consist of the following at June 30, 2023:

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.	$ 8,540,140

Future maturities of notes payable are as follows:

Year Ending June 30,	Principal
2024	$ 233,000
2025	244,268
2026	256,556
2027	267,452
2028	282,680
Thereafter	7,256,184
Total	$ 8,540,140

Note 5 - Leases

The Organization leases certain real property for the operations of the charter school and equipment at various terms under long-term non-cancelable operating lease agreements. The leases expire at various dates through 2028. The Organization includes in the determination of the right-of-use assets and lease liabilities any renewal options reasonably certain to be exercised. The Organization's operating lease provides for increases in future minimum annual rental payments. Additionally, the operating lease agreement requires the Organization to pay real estate taxes, insurance, and repairs.

The weighted-average discount rate is based on the discount rate implicit in the lease. If the implicit rate is not readily determinable from the lease, the Organization estimates an applicable incremental borrowing rate. The incremental borrowing rate is estimated using the Organization's applicable borrowing rates and the contractual lease term.

The Organization has elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on straight-line basis.

The Organization elected the practical expedient to not separate lease and non-lease components for real property and equipment leases.

Total lease costs for the year ended June 30, 2023 were as follows:

Operating lease cost	$	61,493
Short-term lease cost		135,525

The following table summarizes the supplemental cash flow information for the year ended June 30, 2023:

Cash paid for amounts included in the measurement of lease liabilities		
Operating cash flows from operating leases	$	60,362
Right-of-use assets obtained in exchange for lease liabilities		
Operating leases	$	24,364

The following summarizes the weighted-average remaining lease term and weighted-average discount rate:

Weighted-average remaining lease term:	
Operating leases	3.90 Years
Weighted-average discount rate:	
Operating leases	4.00%

The future minimum lease payments under noncancelable operating leases with terms greater than one year are listed below as of June 30, 2023:

	June 30, 2023 Operating
2024	$ 55,529
2025	29,754
2026	17,230
2027	5,367
2028	1,342
Total lease payments	109,222
Less interest	(5,187)
Present value of lease liabilities	$ 104,035

Note 6 - Net Assets

Net assets consist of the following at June 30, 2023:

Net Assets Without Donor Restrictions		
Designated for College Readiness	$	6,553
Designated for Scholarship Funds		659,666
Designated for Oakland Education Fund Grant		4,328
Designated for San Francisco 49ers Grant		5,000
Designated for State Programs		180,779
Undesignated net assets		8,461,722
Total net assets without donor restrictions	$	9,318,048
Net Assets with Donor Restrictions		
Subject to expenditure for specified purpose		
Measure G1	$	70,415
After School Education and Safety		97,331
Cal Shape Grant		34,778
Classified Emplopyee Teacher Credential		111,381
Kitchen Infastructure Grant		168,261
SB 117 COVID-19 LEA Response Funds		131
	$	482,297
Satisfaction of purpose restrictions		
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
Total nets assets released from donor restrictions	$	1,185,546

Note 7 - 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).

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, 2021, 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, 2023, 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%	8.00%
Required employer contribution rate	25.37%	25.37%

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, 2023, are presented above and the total Organization's contributions were $899,842.

Note 8 - 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.

The Organization's credit filings remain open for potential examination by the Internal Revenue Service through the statute of limitations, which has varying expiration dates extending through 2027. Any disallowed claims resulting from such examinations could be subject to repayment to the federal government.

Note 9 - Subsequent Events

The Organization's management has evaluated events or transactions that may occur for potential recognition or disclosure in the financial statements through February 16, 2024, 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.

Supplementary Information
June 30, 2023

American Indian Model Schools

American Indian Model Schools
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education			
Passed through California Department of Education (CDE)			
Special Education Cluster			
American Rescue Plan (ARP) Part B, Sec. 611			
Local Assistance Entitlement	84.027	15638	$ 193,640
Passed through California Department of Education (CDE)			
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	15536	$ 47,672
COVID-19 - Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	127,966
COVID-19 - Expanded Learning Opportunities (ELO) Grant ESSER II State Reserves	84.425D	15618	60,255
COVID-19 - Expanded Learning Opportunities (ELO) Grant GEER II	84.425C	15619	5,393
COVID-19 - Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15559	334,197
COVID-19 - Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	74,091
Subtotal			649,574
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	400,487
Title II, Part A, Supporting Effective Instruction	84.367	14341	18,488
Title III, English Learner Student Program	84.365	14346	49,377
Title III, Immigrant Student Program	84.365	15146	1,341
Title IV, Part A, Student Support and Academic Enrichment	84.424	15396	17,396
State Charter School Facilities Incentive Grant Program	84.282D	[1]	9,245
Subtotal			496,334
Total U.S. Department of Education			1,145,908
U.S. Department of Agriculture			
Passed through CDE			
Child Nutrition Cluster			
Especially Needy Breakfast	10.553	13526	58,952
National School Lunch Program	10.555	13524	396,120
Meal Supplement	10.555	13396	24,039
Summer Food Service Program	10.559	13004	2,396
Supply Chain Assistance for School Meals	10.555	15655	35,834
Subtotal			458,389
Total Child Nutrition Cluster			517,341
Total Federal Financial Assistance			$ 1,856,889

[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, 2023

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

See Note to Supplementary Information

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American Indian Model Schools
Schedule of Average Daily Attendance
June 30, 2023

AIPCS

	Second Period Report	Annual Report
Regular ADA		
Sixth	61.05	59.96
Seventh and eighth	144.65	145.58
Total regular ADA	205.70	205.54
Classroom based ADA		
Sixth	61.05	59.96
Seventh and eighth	144.65	145.58
Total classroom based ADA	205.70	205.54

AIPCS II

	Second Period Report	Annual Report
Regular ADA		
Kindergarten through third	249.67	253.73
Fourth through sixth	207.03	210.91
Seventh and eighth	134.83	133.99
Total regular ADA	591.53	598.63
Classroom based ADA		
Kindergarten through third	249.67	253.73
Fourth through sixth	207.03	210.91
Seventh and eighth	134.83	133.99
Total classroom based ADA	591.53	598.63

AIPHS

	Second Period Report	Annual Report
Regular ADA		
Ninth through twelfth	400.22	393.12
Total regular ADA	400.22	393.12
Classroom based ADA		
Ninth through twelfth	400.22	393.12
Total classroom based ADA	400.22	393.12

See Note to Supplementary Information

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American Indian Model Schools
Schedule of Instructional Time
Year Ended June 30, 2023

AIPCS

Grade Level	1986-1987 Minutes Requirement	2022-2023 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		63,940	-	63,940	182	-	-	182	Complied
Grade 7		63,940	-	63,940	182	-	-	182	Complied
Grade 8		63,940	-	63,940	182	-	-	182	Complied

AIPCS II

Grade Level	1986-1987 Minutes Requirement	2022-2023 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	55,980	-	55,980	182	-	-	182	Complied
Grades 1 - 3	50,400								
Grade 1		57,000	-	57,000	182	-	-	182	Complied
Grade 2		57,000	-	57,000	182	-	-	182	Complied
Grade 3		57,000	-	57,000	182	-	-	182	Complied
Grades 4 - 6	54,000								
Grade 4		57,000	-	57,000	182	-	-	182	Complied
Grade 5		57,000	-	57,000	182	-	-	182	Complied
Grade 6		63,940	-	63,940	182	-	-	182	Complied
Grades 7 - 8	54,000								
Grade 7		63,940	-	63,940	182	-	-	182	Complied
Grade 8		63,940	-	63,940	182	-	-	182	Complied

See Note to Supplementary Information

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1American Indian Model Schools
Schedule of Instructional Time
Year Ended June 30, 2023

AIPHS

Grade Level	1986-1987 Minutes Requirement	2022-2023 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		65,080	-	65,080	182	-	-	182	Complied
Grade 10		65,080	-	65,080	182	-	-	182	Complied
Grade 11		65,080	-	65,080	182	-	-	182	Complied
Grade 12		65,080	-	65,080	182	-	-	182	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, 2023

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, 2023, Unaudited Actuals	$ 2,051,549	$ 5,168,278	$ 2,558,262
Decrease in			
Operating lease liability	168	168	168
Increase in			
Property and equipment, net	(14,945)	(40,413)	(27,145)
Operating lease right-of-use asset	22,198	49,190	33,501
Balance, June 30, 2023, Audited Financial Statements	$ 2,058,970	$ 5,177,223	$ 2,564,786

See Note to Supplementary Information

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American Indian Model Schools
Combining Statement of Financial Position
June 30, 2023

	Central Office	AIPCS	AIPCS II
Assets			
Current assets			
Cash	$ 10,750,278	$ 659,666	$ 1,028,163
Receivables	-	902,593	2,458,466
Intra-entity receivable	-	1,106,029	6,086,132
Prepaid expenses	1,475	1,013	2,786
Total current assets	10,751,753	2,669,301	9,575,547
Noncurrent assets			
Security deposit	-	2,500	27,250
Property and equipment	-	120,467	7,562,077
Operating lease right-of-use asset	-	22,198	49,190
Total noncurrent assets	-	145,165	7,638,517
Total assets	$ 10,751,753	$ 2,814,466	$ 17,214,064
Liabilities			
Current liabilities			
Accounts payable	$ 800,615	$ -	$ 116,801
Accrued liabilities	332,621	-	-
Accrued compensated absences	-	33,965	109,015
Refundable advance	-	699,625	3,222,003
Intra-entity payable	9,619,151	-	-
Current portion of notes payable	-	-	233,000
Current portion of operating lease liability	-	12,746	24,117
Total current liabilities	10,752,387	746,336	3,704,936
Long-term liabilities			
Notes payable, less current portion	-	-	8,307,140
Operating lease liability, less current portion	-	9,160	24,765
Total long-term liabilities	-	9,160	8,331,905
Total liabilities	10,752,387	755,496	12,036,841
Net Assets			
Without donor restrictions	(634)	2,021,880	4,741,241
With donor restrictions	-	37,090	435,982
Total net assets	(634)	2,058,970	5,177,223
Total liabilities and net assets	$ 10,751,753	$ 2,814,466	$ 17,214,064

See Note to Supplementary Information

Powered by BoardOnTrack

American Indian Model Schools
Combining Statement of Financial Position
June 30, 2023

	AIPHS	Elimination	Total
Assets			
Current assets			
Cash	$ -	$ -	$ 12,438,107
Receivables	1,467,597	-	4,828,656
Intra-entity receivable	2,426,990	(9,619,151)	-
Prepaid expenses	17,897	-	23,171
Total current assets	3,912,484	(9,619,151)	17,289,934
Noncurrent assets			
Security deposit	7,042	-	36,792
Property and equipment, net	11,320	-	7,693,864
Operating lease right-of-use asset	33,501	-	104,889
Total noncurrent assets	51,863	-	7,835,545
Total assets	$ 3,964,347	$ (9,619,151)	$ 25,125,479
Liabilities			
Current liabilities			
Accounts payable	$ -	$ -	$ 917,416
Accrued liabilities	-	-	332,621
Accrued compensated absences	61,009	-	203,989
Refundable advance	1,305,305	-	5,226,933
Intra-entity payable	-	(9,619,151)	-
Current portion of notes payable	-	-	233,000
Current portion of operating lease liability	15,609	-	52,472
Total current liabilities	1,381,923	(9,619,151)	6,966,431
Long-term liabilities			
Notes payable, less current portion	-	-	8,307,140
Operating lease liability, less current portion	17,638	-	51,563
Total long-term liabilities	17,638	-	8,358,703
Total liabilities	1,399,561	(9,619,151)	15,325,134
Net Assets			
Without donor restrictions	2,555,561	-	9,318,048
With donor restrictions	9,225	-	482,297
Total net assets	2,564,786	-	9,800,345
Total liabilities and net assets	$ 3,964,347	$ (9,619,151)	$ 25,125,479

See Note to Supplementary Information

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American Indian Model Schools
Combining Statement of Activities
Year Ended June 30, 2023

	Central Office	AIPCS	AIPCS II
Support and Revenues			
Local Control Funding Formula	$ -	$ 2,508,293	$ 7,451,868
Federal revenue	-	274,873	1,062,852
Other state revenue	-	538,981	1,497,059
Local revenues	4,121,648	464,223	1,102,908
Rental income	-	23,414	64,025
Total support and revenues	4,121,648	3,809,784	11,178,712
Expenses			
Program services	4,122,554	3,171,045	8,523,686
Management and general	-	399,841	905,850
Fundraising and development	-	408	1,425
Total expenses	4,122,554	3,571,294	9,430,961
Change in Net Assets	(906)	238,490	1,747,751
Net Assets, Beginning of Year	272	1,820,480	3,429,472
Net Assets, End of Year	$ (634)	$ 2,058,970	$ 5,177,223

See Note to Supplementary Information

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American Indian Model Schools
Combining Statement of Activities
Year Ended June 30, 2023

	AIPHS	Elimination	Total
Support and Revenues			
Local Control Funding Formula	$ 5,742,398	$ -	$ 15,702,559
Federal revenue	519,164	-	1,856,889
Other state revenue	735,604	-	2,771,644
Local revenues	604,185	(4,117,006)	2,175,958
Rental income	-	-	87,439
Total support and revenues	7,601,351	(4,117,006)	22,594,489
Expenses			
Program services	5,485,367	(3,578,827)	17,723,825
Management and general	1,168,676	(538,179)	1,936,188
Fundraising and development	21,710	-	23,543
Total expenses	6,675,753	(4,117,006)	19,683,556
Change in Net Assets	925,598	-	2,910,933
Net Assets, Beginning of Year	1,639,188	-	6,889,412
Net Assets, End of Year	$ 2,564,786	$ -	$ 9,800,345

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, 2023. 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, 2023, 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.

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.

Independent Auditor's Reports
June 30, 2023

American Indian Model Schools

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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, 2023, 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 February 16, 2024.

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 were not identified.

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.

Eide Bailly LLP

Rancho Cucamonga, California
February 16, 2024

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Independent Auditor's Report on Compliance for the Major Federal Program; Report 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, 2023. 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, 2023.

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.

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.

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.

Eide Bailly LLP

Rancho Cucamonga, California
February 16, 2024

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Independent Auditor's Report on State Compliance

Governing Board
American Indian Model Schools
Oakland, California

Report on Compliance

Opinion on State Compliance

We have audited American Indian Model Schools' (the Organization) compliance with the requirements specified in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the Organization's state program requirements identified below for the year ended June 30, 2023.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

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, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards 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 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 opinion. 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 state programs.

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 *2022-2023 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 of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 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 consider 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 *2022-2023 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 controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the Organization's compliance with the state laws and regulations applicable to the following items:

2022-2023 K-12 Audit Guide Procedures	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

2022-2023 K-12 Audit Guide Procedures	Procedures Performed
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
Home to School Transportation Reimbursement	No, see below
Independent Study Certification for ADA Loss Mitigation	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	Yes, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
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
Transitional Kindergarten	No, see below
Charter Schools	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	No, see below
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 Organization did not receive funding for this program.

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.

The Organization does not offer a transitional kindergarten program; therefore, we did not perform any procedures related to the transitional kindergarten program.

We did not perform procedures for the Nonclassroom-Based Instruction/Independent Study because the Organization was not classified as nonclassroom-based and does not offer an Independent Study program.

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.

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 identify 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 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 a 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 from those charged with governance.

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 *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Eide Bailly LLP

Rancho Cucamonga, California
February 16, 2024

Schedule of Findings and Questioned Costs
June 30, 2023

American Indian Model Schools

American Indian Model Schools
Summary of Auditor's Results
Year Ended June 30, 2023

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 Number
COVID-19 Education Stabilization Fund	84.425C, 84.425D & 84.425U

Dollar threshold used to distinguish between type A and type B programs	$750,000
Auditee qualified as low-risk auditee?	Yes

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

American Indian Model Schools
Financial Statement Findings
Year Ended June 30, 2023

None reported.

American Indian Model Schools
Federal Awards Findings and Questioned Costs
Year Ended June 30, 2023

None reported.

American Indian Model Schools
State Compliance Findings and Questioned Costs
Year Ended June 30, 2023

None reported.

American Indian Model Schools
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2023

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

Coversheet

Measure G1 Parcel Tax

Section: III. Action Items
Item: H. Measure G1 Parcel Tax
Purpose: Vote
Submitted by:
Related Material: AIMS Board Submission Cover Letter.pdf
Measue G1 Governance Letter.pdf
Measure G1 Parcel Tax Finall Compliance Report.pdf

AIMS K-12 College Prep Charter District
Board Submission Cover Letter

Submitter Information

Full Name: Katema Ballentine
Position/Title: CBO
Department: Business Operation Services
Date of Submission (MM/DD/YYYY): 2-27-2024

Item Details

Title of Item: 2022-2023 Measure G1 Independent Audit Report
Is this item a: ☑ New Submission
☐ Renewal
If Renewal: Please summarize any changes from the previous submission:

Approvals

Has this item been reviewed by:

☑ Superintendent
☑ Chief Business Officer (CBO) (If budget changes)
☐ Director of Compliance (If plan changes)
☐ Neither

Committee Review

Has this item been through the appropriate committee review process?

☑ Yes ☐ No

If yes: Please specify which committee(s) and provide minutes or approval documentation:
Finance Committee
If no: Explain why:

Deadline Information

Is there a submission deadline for this item?

☑ Yes ☐ No

If yes: Please indicate the deadline date (MM/DD/YYYY): 1/31/2024

Financial Information (if applicable):

Total Cost: $ 190,872
Is this expenditure included in the annual budget?

☑ Yes ☐ No

Please specify in which plan this expense is indicated:

☐ SPSA ☐ LCAP ☑ Other: Measure G1 Plan

EideBailly

CPAs & BUSINESS ADVISORS

December 13, 2023

To the Measure G1 Citizens' Oversight Committee and
the Governing Board of the American Indian Model Schools

We have audited American Indian Model Schools (the Organization) compliance with the requirements described in the November 8, 2016 Measure G1 for the year ended June 30, 2023 and have issued our report thereon dated December 13, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Compliance Audit under Generally Accepted Auditing Standards and *Government Auditing Standards*

As communicated in our engagement letter dated March 20, 2023 our responsibility, as described by professional standards, is to plan and perform the audit to obtain reasonable assurance about whether the Organization complied with the compliance requirements of the Measure G1 for the fiscal years ending June 30, 2023. Our audit of compliance does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the Organization complied with Measure G1. An audit of compliance in accordance with *Government Auditing Standards* includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Organization solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

10681 Foothill Blvd., Ste. 300 | Rancho Cucamonga, CA 91730-3831 | T 909.466.4410 | F 909.466.4431 | EOE

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Significant Risks Identified

As stated in our auditor's report, professional standards require us to design our audit to obtain reasonable assurance about whether material noncompliance with the compliance requirements of the November 8, 2016 Measure G1 occurred whether caused by fraud or error. In designing our audit procedures, professional standards require us to evaluate the compliance and assess the risk that material noncompliance could occur. Areas that are potentially more susceptible to material noncompliance, and thereby require special audit considerations, are designated as "significant risks." We identified no significant risks of material noncomplaince.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Organization's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated December 13, 2023.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with American Indian Model Schools, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Organization's auditors.

This report is intended solely for the information and use of the Measure G1 Citizens' Oversight Committee and the Governing Board of the American Indian Model Schools, and management of the Organization and is not intended to be, and should not be, used by anyone other than these specified parties.

Eide Bailly LLP

Rancho Cucamonga, California

Independent Auditor's Report on Compliance
and Supplementary Schedules
June 30, 2023

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

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American Indian Model Schools

Table of Contents

June 30, 2023

Independent Auditor's Report on Measure G1 Compliance 1

Appendix I

Summary of Audit Procedures 4

Appendix II

Summary Financial Schedule 6

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CPAs & BUSINESS ADVISORS

Independent Auditor's Report on Measure G1 Compliance

Governing Board
American Indian Model Schools
Oakland, California

Report on Compliance

Opinion on Compliance with Measure G1

We have audited the American Indian Model Schools' (the Schools) compliance with the requirements described in Appendix I, Summary of Audit Procedures, applicable to the November 8, 2016 Measure G1 for the year ended June 30, 2023.

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, 2023.

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. Our responsibilities under those standards 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 Schools 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. Our audit does not provide a legal determination of the Schools' 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 Measure G1.

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 Schools' 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, and *Government Auditing Standards* 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 Schools' compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and Measure G1, 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 Schools' 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 Schools' 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 Measure G1, but not for the purpose of expressing an opinion on the effectiveness of the Schools' internal control over compliance. Accordingly, no such opinion is expressed.
- Select and test transactions and records to determine the Schools' compliance with laws and regulations applicable to Measure G1.

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 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 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 have not been 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. Accordingly, this report is not suitable for any other purpose.

Eide Bailly LLP

Rancho Cucamonga, California
December 13, 2023

Appendix I
Summary of Audit Procedures
June 30, 2023

American Indian Model Schools

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, 2023.

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.

   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.

2. 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.

   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 18 individual transactions aggregating $151,778 or 80% of the total Schools' site level transactions.

3. 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, 2023 through increases to the Charter School's salary schedule.

4. 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.

5. 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.

   Finding – No exceptions were identified from applying this procedure.

6. 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.

7. 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 18 transactions representing 80% and verified that they are consistent with the approved plan.

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

   Finding – No exceptions were identified from applying this procedure.

Appendix II
Summary Financial Schedules (Unaudited)
June 30, 2023

American Indian Model Schools

American Indian Model Schools

Summary Financial Schedule

June 30, 2023

Table 1

Allocations and Ending Balances as of and for the year ended June 30, 2023:

Site	Carryover at June 30, 2022	FY 2022-23 Allocation	FY 2022-23 Actual	Carryover at June 30, 2023
Charter Schools				
American Indian Public Charter School	$ 38,310	$ 111,350	$ 98,837	$ 50,823
American Indian Public Charter II	34,789	109,702	92,035	52,456
Total	$ 73,099	$ 221,052	$ 190,872	$ 103,279

Notes to Table 1

The “actual” column is reimbursement requests made by the Schools for fiscal year 2022-2023.

Coversheet

Independent Auditor Selection

Section:	III. Action Items
Item:	I. Independent Auditor Selection
Purpose:	Vote
Submitted by:	
Related Material:	AIMS Board Submission Cover Letter.pdf Alameda County Office of Education.pdf

AIMS K-12 College Prep Charter District
Board Submission Cover Letter

Submitter Information

Full Name: Katema Ballentine
Position/Title: CBO
Department: Business Operation Services
Date of Submission (MM/DD/YYYY): 2-27-2024

Item Details

Title of Item: Independent Auditor Selection
Is this item a: ☑ New Submission
☐ Renewal
If Renewal: Please summarize any changes from the previous submission:

Approvals

Has this item been reviewed by:

☑ Superintendent
☑ Chief Business Officer (CBO) (If budget changes)
☐ Director of Compliance (If plan changes)
☐ Neither

Committee Review

Has this item been through the appropriate committee review process?

☑ Yes ☐ No

If yes: Please specify which committee(s) and provide minutes or approval documentation: Finance Committee
If no: Explain why:

Deadline Information

Is there a submission deadline for this item?

☑ Yes ☐ No

If yes: Please indicate the deadline date (MM/DD/YYYY): 3/15/2024

Financial Information (if applicable):

Total Cost: $ 45000
Is this expenditure included in the annual budget?

☑ Yes ☐ No

Please specify in which plan this expense is indicated:

☐ SPSA ☐ LCAP ☑ Other: Not applicable

ALAMEDA COUNTY
OFFICE OF EDUCATION
Alysse Castro, Superintendent

Oakland Unified School District

Independent Auditor Selection Form
Fiscal Year 2023/24

AIMS K12 College Prep Charter School CDS Code #: **01-61259-6113807; 01-61259-0114363; 01-61259-0111856**

Each year the State Controller's Office confirms that the county offices of education, school districts, charter schools and certain joint powers entities have arranged for their annual audits.

Please complete the following for the above charter school:

Audit Firm: EIDE BAILEY

Address: 10681 Foothill Blvd, Ste 300

Rancho Cucamonga, CA 91730

Telephone Number: 909-466-4410

2023/24 Fiscal Year Audit Fee $ 45,000

If a multiple year contract, please state the fiscal years covered and fee for each year:

Fiscal Year		Fee $	
Fiscal Year		Fee $	
Fiscal Year		Fee $	

Date of Charter School Governing Board Approval: Feb 27,2024

☐ The District has verified that this firm is authorized to conduct school audits by confirming this firm's name appears on the Certified Public Accountants Directory Service (i.e. CPADS) for Local Education Audits list. http://cpads.sco.ca.gov/

Maya Woods-Cadiz
Authorized Charter Representative (Print Name)

Charter Representative's Signature — Date: 2/27/2024

Sponsoring District Representative's Signature — Date

Charter Schools: Please complete and return to your sponsoring district representative listed below.
Please return to: **Minh Co** By (date): **March 15, 2024**
Districts: Please complete highlighted areas before sending to the charter. After reviewing and signing, return to ACOE.

PLEASE RETURN BY MARCH 31, 2023 TO SHANNON DOE, DISTRICT BUSINESS & ADVISORY SERVICES, ROOM 348.

Coversheet

Student Participation in Board Committees

Section: III. Action Items
Item: J. Student Participation in Board Committees
Purpose: Vote
Submitted by:
Related Material: Student Participation in Board Committees Cover Letter.pdf
CSBA_Student_Fact_Sheet_Student_board_members.pdf

AIMS K-12 College Prep Charter District
Board Submission Cover Letter

Submitter Information

Full Name: Katema Ballentine
Position/Title: CBO
Department: Business Operation Services
Date of Submission (MM/DD/YYYY): 2-27-2024

Item Details

Title of Item: Student Participation in Board Committees
Is this item a: ☑ New Submission
☐ Renewal
If Renewal: Please summarize any changes from the previous submission:

Approvals

Has this item been reviewed by:
☑ Superintendent
☐ Chief Business Officer (CBO) (If budget changes)
☐ Director of Compliance (If plan changes)
☐ Neither

Committee Review

Has this item been through the appropriate committee review process?
☐ Yes ☐ No
If yes: Please specify which committee(s) and provide minutes or approval documentation:

If no: Explain why:

Deadline Information

Is there a submission deadline for this item?
☐ Yes ☑ No
If yes: Please indicate the deadline date (MM/DD/YYYY):

Financial Information (if applicable):

Total Cost: $ 0
Is this expenditure included in the annual budget?
☐ Yes ☑ No
Please specify in which plan this expense is indicated:
☐ SPSA ☐ LCAP ☑ Other: Information



csba Fact Sheet

Student School Board Members in California:
Student Voice and Democratic Action

California is one of 35 states that include a student representative on local district school boards and one of only three states that legally require student representation when petitioned by students in the district. Beginning July 1, 2023, students may begin serving as student board members on county boards of education as well. Beyond legislative requirements, having a student board member benefits the governing board, the student representative, and the district community.

Student board members enable governance teams to incorporate student voices in their district responsibilities, elevating student perspectives on education policy decisions that they may not have otherwise considered. Students get the opportunity to meaningfully participate in the governance process of their district, learn essential democratic skills, and represent and advocate for their peers.

Who can become a student board member?

Any student who is elected to serve as a member of the governing board of a school district must be enrolled in a high school of the school district and be chosen by the pupils enrolled in the high school or high schools of the school district.

What can a student member do on a governing board?

Student board members are full members of the board and have the right to attend meetings and receive all open session materials, be appointed to subcommittees, be briefed by staff, and be invited to attend other functions of the board.

School boards may also set the roles and responsibilities of student board members within their bylaws. Examples of these duties *may* include:

» Making motions on matters upon which the board can act

» Questioning witnesses during open session

» Attending trainings and conferences

Student board members, however, cannot participate in or receive closed session materials because they often include discussions of sensitive topics such as student discipline or personnel and labor issues.

Quick facts on student board members and their districts

There are 424 unified and high school districts in California. According to a CSBA poll, 270 school districts — 64 percent of those eligible — have one or more student board members. Geographically, 116 school districts designate themselves rural, 113 as suburban, and 41 as urban districts. Seventy-eight districts are considered small districts, or districts with an average daily attendance of fewer than 2,501 pupils.

Student board members can also express their opinions and perspectives through preferential voting. Preferential voting means that student members may formally express their preference on a motion before a vote by the board. Preferential votes do not count in the final numerical outcome of a motion.

School boards may also grant student board members elective course credit for service on the board based on the equivalent daily instructional minutes.

If you are unsure what activities student board members can participate in, check your district's governance handbook or bylaws.

If my local school board does not have a student member, how can it get one?

If your school district includes a high school, the student body can petition the board for student representation. Depending on the district's size, the petition must have at least 500 signatures or 10 percent of the student body (whichever number is less). Upon receiving the petition, the school board must designate a student board member or process for the board member's selection at their next meeting (or within 60 days of receiving the petition).

How many students can serve on a school board?

California law requires school districts with one or more high schools to appoint at least one student board member to their school board when petitioned by the district's high school students. Most student board members in California serve a one-year term beginning on July 1.

Can students serve on county boards of education?

Yes! Gov. Gavin Newsom recently signed a bill that allows for student representation on county boards of education. Beginning in July 2023, at least one student may serve as a full board member in counties with one or more high schools. The process to petition a county board for a student member is similar to that of a district board, requiring 500 signatures or 10 percent of students enrolled in high schools under the jurisdiction of the county board (whichever number is less). If students attending a county high school do not petition the county board to appoint a student board member, the board is authorized to select a student from a district high school in the county to serve as a student board member on the county board. Student board members on county boards will be granted all of the privileges and responsibilities of student board members serving on district boards, including preferential voting rights.

What resources does CSBA offer for student board members?

The California School Boards Association offers training and guidance to student board members, which includes:

- Access to programming at both the in-person and virtual CSBA Annual Education Conference events in December
- Virtual training following their appointment in July to help them understand their governance role and responsibilities, the *Brown* Act, and communication with the board to provide support at the beginning of their term.
- An invitation to all Leadership Institute events (starting in Summer 2022).
- Participation with the rest of their governance team at Legislative Action Day, where school governance leaders advocate for better education policy with members of the California Legislature.
- Sample Board Bylaw (BB 9150) about student board members, which is available through the GAMUT program.