AIMS K-12 College Prep Charter District

AIMS Regular Board Meeting

Date and Time

Tuesday December 9, 2025 at 5:00 PM PST

Location

171 12th Street, Oakland, CA 94607

Members of the public, staff, and faculty may join virtually at:

https://us05web.zoom.us/j/4853268122?pwd=Mk9yUUdzRFdkVzBFMzlQeVVDUFIrUT09
Meeting ID: 485 326 8122
Passcode: rcjFZ5

Click here to Submit Public Comment - https://bit.ly/aimsboardcomment

AIMS is committed to ensuring accessible participation for individuals with disabilities. Disability-related modifications or accommodations needed to take part in this meeting may be requested by contacting **Suzen Chu** at **510-390-1624** at least 24 hours in advance, if possible, so appropriate arrangements can be made.

The meeting agenda will be posted at least 72 hours prior to the scheduled meeting time.

Agenda

		Purpose	Presenter	Time
I.	**Opening Items**			**5:00 PM**
	Opening Items			

		Purpose	Presenter	Time
A.	Call the Meeting to Order		Kimi Kean	1 m
B.	Record Attendance and Guests			1 m
C.	Adoption of Agenda	Vote	Kimi Kean	2 m
D.	Public Comment on Agenda Items			10 m

Public comment on agenda items is set aside for members of the public to address items listed on the Board's agenda. The Board of Directors will not respond to or take action based on public comment, except that clarifying questions may be asked or staff may be directed. Comments are limited to two (2) minutes per speaker, with up to **ten (10) minutes allocated for this section**.

E.	Public Comment on Non-Agenda Items			10 m

Public comment on non-agenda items is set aside for members of the public to address matters within the Board's jurisdiction that are not on the agenda. The Board of Directors will not respond to or take action based on public comment, except that clarifying questions may be asked or staff may be directed. Comments are limited to two (2) minutes per speaker, with up to **ten (10) minutes allocated for this section**.

II. Approve Board Meeting Minutes

III. Reports — 5:24 PM

A.	Board Report		Kimi Kean	3 m
B.	Governance Work Plan	Discuss	Jumoke Hinton & Megan Sweet	15 m

- Soliciting Community Input on AIMS Vision and Values: Board-led Community Engagement Framework
- Comprehensive list of board engagements for sign-up
- AIMS board manual and role description
- Review process for selecting board officers and new members - Gov Cmt
- Update on board member recruitment

C.	Executive Director's Memo	Discuss	Marco Menendez	10 m
D.	ACOE MOU Progress Update / Report	Discuss	Marco Menendez	20 m
E.	Complaints Update		Jimmie Brown	3 m

		Purpose	Presenter	Time
F.	AIMS Way Plan Updates • K-1 team by Ms. Sacramento • ELD Department by Ms. Bani	Discuss	Marco Menendez	5 m
G.	K-12 Financial Report thru Oct 2025		Christina Jordan	10 m

IV. Action Items — 6:30 PM

A.	Election of Officers - Nominations and Vote • Election of Officers • Board Committee Assignments	Vote	Nominating Committee	10 m
B.	New Job Descriptions	Vote		5 m
C.	AIMS MS First Interim Reports	Vote	Christina Jordan	5 m
D.	AIPCS II First Interim Reports	Vote	Christina Jordan	5 m
E.	AIMS HS First Interim Reports	Vote	Christina Jordan	5 m
F.	Amplify Invoice	Vote	Jonathan Winn	3 m

V. Non-Action Items

VI. Closed Session — 7:03 PM

A.	Public Comment on Closed Session items Public comment on closed session items is set aside for members of the public to address items noticed for closed session. The Board of Directors will not respond to or take action based on public comment, except that clarifying questions may be asked or staff may be directed. Comments are limited to two (2) minutes per speaker, with up to **ten (10) minutes allocated for this section**.	Discuss	Kimi Kean	10 m
B.	Recess to Closed Session Pursuant to the Brown Act (Government Code Section 54957.6), the following items will be discussed in closed session:	Discuss	Kimi Kean	20 m

	Purpose	Presenter	Time

1. CONFERENCE WITH LEGAL COUNSEL--ANTICIPATED LITIGATION
Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Section 54956.9: 1 Matter

2. PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Executive Director (Adopt Goals) - Vote

VII. Closing Items **7:33 PM**

A. Adjourn Meeting — Kimi Kean — 1 m

The meeting will be adjourned at the conclusion of all business.

B. Accessibility Notice

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C. Agenda Posting Certification

I, **Suzen Chu**, certify that this agenda was posted on the AIMS website at www.aimsk12.org on or before **December 6, 2025, before 4:30 p.m.**

Coversheet

Governance Work Plan

Section: III. Reports
Item: B. Governance Work Plan
Purpose: Discuss
Submitted by:
Related Material:
AIMS Board Manual and JD based on SOFG and Urban Montessori v1 JH.pdf
AIMS Community Engagement Framework_25-26 DRAFT.pdf

AIMS K12 College Prep Charter District

WHAT IS A BOARD POLICY MANUAL

The function of the School Board is to represent the vision and values of the district's stakeholders; this is what it means to govern the district. The function of the Executive Director is to implement the charter district stakeholders' vision and values; this is what it means to manage the district.

This document is the Board's policy manual and is focused on how the School Board governs the charter district. In addition there is the district procedure manual that is maintained by the Executive Director and is focused on how the Executive Director manages the district (https://www.joyfulpublicschools.org/supt/).

HOW TO USE THIS BOARD POLICY MANUAL

This is the official Board Policy Manual for American Indian Model Schools doing business as AIMS K12 College Prep Charter District

The manual is divided into four sections — Goals, Guardrails, Delegation, and Governing — followed by an appendix.

The **Goals** policies focus on the direction the Board wants to lead the school system. Because schools only exist to improve student outcomes, the Goals section is concerned with the outcomes the community wants to see for its students. The Goals section includes the vision and goals.

The **Guardrails** policies focus on the protections the Board puts in place regarding unacceptable circumstances. Because the School Board must represent not only the community's vision but also its values, the Guardrails section is concerned with identifying behaviors that the Executive Director may not engage in because they would be violations of the community's values. The Guardrails section includes the theory of action and guardrails.

The **Delegation** policies focus on the Board's cascading of authority to staff who are directly evaluated by the Board. The Delegation section includes the extent and nature of delegation and delegate evaluation.

The **Governing** policies focus on the Board's roles, Board Member roles, and how Board Members conduct themselves. The Governing section includes descriptions of the Board's role, Board Member ethics, Board self-evaluation, monitoring calendar, Board meeting procedures, communication procedures, and community engagement procedures.

1.0 GOALS

1.1 Vision
AIMS exists to ensure that all students will graduate ready for and with opportunities in careers, college, or the military.

1.2 Board's Goals
The Board's goals, as aligned to the vision, are:

- Goal 1:
- Goal 2:
- Goal 3:

2.0 GUARDRAILS

2.1 Theory of Action
- If the central office directly operates some schools and grants varying levels of autonomy to other schools; and
- If the central office clearly defines operational thresholds that deserve higher levels of autonomy, and the specific autonomies earned, consistent with Board goals and guardrails; and
- If central office manages the accountability system and enrollment system for all schools,
- Then:
    - Central office will ensure accomplishment of the Board's goals while operating within the Board's guardrails at centrally managed schools; and
    - School leaders will ensure accomplishment of the Board's goals while operating within the Board's guardrails at autonomously managed schools

2.2 Board's Guardrails for the Executive Director
In attaining the Board's goals, the Executive Director shall not:

- Guardrail 1:
- Guardrail 2:
- Guardrail 3:
- Guardrail 4:

3.0 DELEGATION

3.1 Delegation to the Executive Director
The School Board shall concern itself primarily with broad questions of policy and with the appraisal of results, rather than with administrative details. The application of policies shall be an administrative task to be performed by the Executive Director and their staff who shall be held accountable for the effective administration and supervision of the entire school system.

All matters to be submitted to the Board shall first be brought before the Executive Director for investigation. If these matters require Board action, they shall be presented to the Board by the Executive Director or their designee. Board members, acting as individuals, have no authority over school affairs, but have such authority when acting as a body duly called in session. Board members will refrain from acting as arbitrators of complaints. All complaints will be channeled through the Executive Director for resolution.

The Board believes that vision, goal setting, goal monitoring, and the legislation of policies are the most important functions of a Board, and that the execution of the policies should be the function of the Executive Director.

The Executive Director shall be the sole person responsible to the Board for the entire school program. All official Board actions and decisions will take place only when the Board convenes formally. The Board and the Executive Director will strive at all times to preserve institutional integrity and support each other, the faculty, and students. They will strive to maintain mutual respect for each other and be mindful that it is the solemn duty of each to fulfill the hopes and aspirations of the general school community and to always act within the framework of the local, state and federal laws when implementing duly constituted Board policies.

3.2 Executive Director’s Role
The Executive Director, as the Board’s sole executive officer for managing school system operations, shall be responsible for accomplishing any reasonable interpretation of the Board’s goals within the boundaries provided by the Board’s guardrails, and state and federal law.

State and federal law require Board adoption of policies on a variety of topics. The Board’s adopted policies in the district procedure manual constitute compliance with these legal requirements. In accordance with state law, the Executive Director shall be responsible for preparing recommendations for policies to be adopted by the Board, overseeing implementation of adopted policies, and developing appropriate administrative procedures. In recommending policy for Board adoption, the Executive Director shall identify when the Board is required to adopt policy or has statutory decision-making authority that cannot be delegated to the Executive Director. Required board policy addressing administrative issues shall be handled by consent agenda, with the Executive Director informing the Board of substantive changes.

Any operational issues not required to be Board adopted shall be addressed in district procedure manual and the Board shall take necessary steps to remove such issues from board policy.

3.3 Executive Director Evaluation
The Board shall annually evaluate the Executive Director based on the school system’s achievement of the Board’s goals and compliance with the Board’s guardrails.

4.0 GOVERNING

4.1 Powers and Duties of School Board

Members of the Board shall attend Board meetings, discuss items presented on the agenda, suggest other items for consideration and vote upon motions and resolutions presented. Official decisions of the Board can be arrived only at duly constituted Board meetings. Individual Board Members or groups of Board Members do not have independent authority to speak for the Board and should make no out-of-meeting commitments unless directed to do so on behalf of the Board.

4.2 Board's Guardrails for the Board

The Board shall operate within the Board's role (as defined above) and the Board's operating procedures (as defined below). The Board, either collectively or through the actions of individual Board Members, shall not:

- Invest less than 50% of its minutes each month into monitoring student outcome goals
- Perform or appear to perform any of the responsibilities delegated to the Executive Director
- Violate any Board-adopted policy or district procedure

4.3 Board Officer Roles & Responsibilities

The Chair of the Board shall preside at Board meetings, shall perform all duties imposed by the state statutes, and shall perform such other duties as may be prescribed by law or by action of the Board. The Board Chair shall have the same right as other members to offer resolutions, make motions or second motions, discuss questions, and vote thereon. The Vice Chair of the Board shall have the powers and duties of the Board Chair in the event of absence or disability of the board Chair. The secretary of the Board shall keep, or cause to be kept, a full and accurate record of the proceedings of the Board which shall be transcribed into the official minutes of the Board. The secretary shall sign official district documents that require the signature of the secretary's office.

4.4 Board Committees

Committees, composed of Board Members, may be selected for special assignments. Such committees shall be appointed by the Board Chair and shall terminate upon completing their assignments, or may be terminated by a vote of the Board at any time. All recommendations of a committee must be submitted to the Board for action. The role of the Board's committees is to advise and support the work of the Board, not to advise or direct district staff.

No Committee may meet until the Board Chair has first defined the committee's Chair, Members, deliverable, and due date for the deliverable. Committees that fail to provide their deliverable back to the full board by the due date shall be disbanded and the Board Chair may create a new committee to accomplish the deliverable -- but the former chair from the failed committee is not eligible to serve on a new committee formed for a similar purpose.

4.5 Board Self Evaluation

The Board shall regularly conduct formative self-evaluations and, within 45 days prior to conducting the annual Executive Director evaluation, an annual summative self-evaluation. The Board shall self-evaluate using a research-based self-evaluation instrument.

4.6 Board Agenda

- 14 Days Before Board Meeting: For each Board meeting the Executive Director will provide all items to be considered -- including legal documents, support materials, staff presentations, etc -- to Board members at least 14 days prior to the Board meeting during which the items will be considered. The Executive Director will always provide recommendations for items that require Board approval. All consent-eligible items will be placed, by default, on the consent agenda. Once Board members receive the materials, they may immediately begin submitting questions to the Executive Director. Any items not provided to the Board at least 14 days in advance will not be eligible for consideration and will be moved to the subsequent meeting agenda.
- 9 Days Before Board Meeting: Board members will have five days to submit questions about the agenda items to the Executive Director.
- 6 Days Before Board Meeting: The Executive Director will have three days to create a Q&A document of responses.
- 4 Days Before Board Meeting: Board members will have the following two days to request items be removed from the “consent” agenda and placed on the “regular” agenda for discussion and consideration. If at least three board members request an item to be moved from the consent agenda to the separate vote agenda by 73 hours prior to the board meeting, the Board services office will immediately make the change. This is the only time before or during Board meetings that items will be able to be moved from the consent agenda to the separate vote agenda.
    - If Board members need to recuse themselves from participation in an item on the agenda because of a conflict of interests, they must declare that in writing to the Board services office and copy the Board president. If the Board services office receives a declaration, it will create a second consent agenda item -- a “recusal consent” agenda -- to place items on that are subject to a conflict of interests so that Board members can vote on the standard consent agenda without voting on an item on the conflicted consent agenda.
- 3 Days Before Board Meeting: The Board services office will post the final agenda 72 hours in advance in accordance with state law. The Board meeting agenda must include a copy of the Q&A document. No additional changes will be made to the Board agenda during the 72 hour period prior to the Board meeting.
- Day of Board Meeting: No additional additions to the agenda or removal of items from the consent agenda will be made to the Board agenda during the Board meeting. Motions to that effect will be ruled out of order by the Board president.

4.6 Board Meeting Procedures

The School Board shall meet regularly. A majority of the members of the Board shall constitute a quorum for the transaction of business. Special and recessed meetings may be held upon the call of the Board chair, or upon a call of a majority of the Board members. The Board may go into executive session under the circumstances permitted by statute, and the minutes of the Board shall show in each instance any final action taken in executive session.

All business shall be transacted in open meeting with the Executive Director present. All action taken by the Board shall become official at the time it is taken. The Executive Director or their designee shall be present at all meetings except when the trustees discuss matters germane to the Executive Director.

All action taken by the School Board shall become official at the time it is taken. All school business shall be transacted at Board meetings, and members shall avoid commitments through personal interviews with individuals which might tend to hamper or embarrass the trustees or to prejudice their decision.

4.7 Public Comment In Board Meetings

The School Board desires to hear the viewpoints of stakeholders throughout the district and considers the responsible presentation of these viewpoints vital to the efficient operation of the district. Because the Board is not the district ombudsman, stakeholders are encouraged to fully utilize meetings with school officials, site councils, and administrative procedures to communicate and resolve issues with the school administration *prior* to presenting the issue to the Board.

4.8 Board Member Conflict of Interest

It shall be unlawful for any member of the board to participate in decision-making when they have or own any direct or indirect interest individually or as agent or employee of any person, partnership, firm or corporation, in any contract made or let by the board for the construction, repair, or improvement of any school facility, the furnishing of any supplies, materials, or other articles, the doing of any public work or the transportation of children, or in any sub-contract indirectly connected with the above-stated activities. To protect the community's confidence in their work, Board Members will make every effort to avoid the reality of or perception of a conflict of interest.

4.9 Board Member Responses to Comments and/or Complaints

1. Board Members will listen respectfully and remain impartial.
2. Board Members will clarify that it is unethical for them to intervene directly with staff but that it is their role to aid stakeholders with connecting to the appropriate staff members. In most cases, this will be a teacher or a principal.
3. Board Members will ask if the commentator/complainant has followed the District's procedures and/or chain of command.
4. If the commentator/complainant does not know the procedures or chain of command, the Board Member will aid them in identifying the appropriate staff member. It is unethical and inequitable, however, for the Board Member to communicate directly or indirectly with district staff on behalf of the commentator/complainant.
5. This policy shall not be construed to apply to comments/complaints alleging criminal activity.

4.10 Board Member Concerns About Executive Director Performance

1. If, at any time, a Board Member becomes concerned that the Executive Director may have (1) breached any term of the Executive Director's contract, (2) violated a state or federal law, (3) violated a Board Policy or (4) failed within a reasonable amount of time to address a specific issue identified by the full Board, the following process will be used:
    a. The concerned Board Member will meet privately with the Executive Director to discuss their concerns in order to resolve the issue(s). The concerned Board Member may elect to bring their concerns to the Board Chair instead who will assist in resolving the issue(s).
    b. If the concerned Board Member does not feel that the resolution is satisfactory the Board Member may request, through the Board Chair, that an item be placed on the next regular meeting agenda as a Closed Meeting item. The concerned Board Member must inform the Board Chair in writing of the specific nature of any concern(s) which prompted the request for a Closed Meeting.

    c. In addition the Board Chair may, of their own accord, place an item on a regularly scheduled meeting agenda as a Closed Meeting item to discuss concerns about the professional performance of the Executive Director.
2. In the event that a Closed Meeting is called, the Board must listen to the concern(s) and make a determination if the issue raised is truly cause for concern. Failure to make such a determination shall end the Board Meeting.
3. If the majority of the Board determines that there is a violation or breach of one of the items listed, the following process will be followed:
    a. The exact nature of the deficiency will be documented and discussed with the Executive Director.
    b. A plan for remediation will be written, to include action(s) to be taken and timelines.
    c. The Board Chair shall monitor the plan for compliance and the results will be made part of the Executive Director's annual performance evaluation.
    d. It shall be the responsibility of the Board Chair to ensure that all documentation relating to performance deficiencies shall be appropriately placed in the Executive Director's personnel file.

4.11 Board Member Concerns About Non-Executive Director Employee Performance

1. When a Board Member becomes concerned about the performance of District employees they must bring their concerns directly to the Executive Director and inform the Board Chair. Such concerns must be limited to:
    a. Actions which are illegal
    b. Egregious violations of Board policy
    c. Actions which are harmful to the District's or Board's reputation.
2. Board Members must remain cognizant that District personnel are the responsibility of the Executive Director, not the Board.
3. The Executive Director is obligated to listen to such concerns, review the matter and notify the Board of the resolution of the matter to the extent allowed by policy.
4. When a Board Member has concerns about the performance of District employees which relate to employee, student, Board or community safety, the Board Member will notify the Executive Director and, when appropriate, the police department.

4.12 Board Member Concerns About Board Member Performance

1. If a Board Member believes that another Board Member has violated Conflict of Interest, Board Policy, or State or Federal law, it is the responsibility of the concerned Board Member to discuss the alleged violation with the other Board Member in private prior to taking any other action, unless the nature of the allegation requires immediate escalation to the Board Chair.
2. If, after the concerned Board Member has privately discussed the alleged violation with the other Board Member, the concerned Board Member remains unsatisfied that the alleged violation has been addressed, the concerned Board Member may submit, in writing, the allegation to the Board Chair (arbiter). If the Board Chair is involved in the allegation, the concerned Board Member may instead submit the allegation, in writing, to the Board Vice-Chair or the next most senior Board Member not involved in the allegation who is then obligated to serve as arbiter instead.
3. The Board Members involved will conference to discuss the alleged violation. All parties are strongly encouraged not to allow any further escalation of these procedures and the arbiter's duty is to work to avoid such escalation.

APPENDIX 1: Board Monitoring Calendar

MONTH	GOAL MONITORING	GUARDRAILS MONITORING / TRAININGS / EVALUATIONS	STATUTORY OBLIGATIONS
July	Goal 1, Interim Goal 1.3 Goal 3, Interim Goal 3.2	Board-led Community Training on Goal Monitoring	
August	Goal 2, Interim Goal 2.1	Guardrail 3, Interim Guardrails 3.1-3.3 Board Quarterly Self Eval	Annual Tax Ratification
September	Goal 1, Interim Goal 1.1		
October	Goal 3, Interim Goal 3.3	Guardrail 1, Interim Guardrails 1.1-1.3	
November	Goal 2, Interim Goal 2.3	Annual Board Self Eval	Annual Academic Performance Review
December	Goal 2, Interim Goal 2.2	Annual Board Executive Director Eval	
January	Goal 1, Interim Goal 1.2	Annual Board/Executive Director Retreat	
February	Goal 3, Interim Goal 3.1 Goal 3, Interim Goal 3.3	Board Quarterly Self Eval	
March	Goal 2, Interim Goal 2.1 Goal 2, Interim Goal 2.3		
April	Goal 1, Interim Goal 1.1	Guardrail 2, Interim Guardrails 2.1-2.3	Annual Staff Nonrenewals
May	Goal 2, Interim Goal 2.2	Board Quarterly Self Eval	
June	Goal 3, Interim Goal 3.2	Board-led Community Training on Governance	Annual Budget Adoption

APPENDIX 2: Legal Notice Regarding Legacy Policies

This document is the official Board policy manual for AIMS K12 College Prep District. All other policies and procedures in use by AIMS K12 College Prep District are subordinate to and must not conflict with this Board policy manual.

Not Delegated
As required by state law, the following policies in the district procedure manual are not delegated and may not be modified or deleted without the Board's prior approval. The Board does delegate all implementation and monitoring authority for these district procedures to the Executive Director so long as their implementation does not violate any policies in this Board policy manual. The Executive Director remains responsible, additionally, for notifying the Board if any of these non-delegated procedures are recommended for modification or removal.

A series	FCA	GACL	ILA
BA series	FDA	GACN-GADA series	JBD
BBA-BBE series	FEB	GADE-GADG	JBG
BC-BH series	FEC	GADQ	JBL
CB-CD series	FEE	GAEE	JCBA
CE	FEF	GBBA	JCB
CHAA-CI series	FFA	GBDA	JCE
DA-DEGA series	FH	GBED-GBEG series	JCF-JCH series
DEH-DHA series	GAAAA	GBEJ	JCIB
DIA	GAAA	GBEM	JCJ
DIEB	GAAB	ICC-ICL series	JCP
DIED	GAAE	IDEE	JCQ
DIEF	GAAF	IDG	JDJ
DIEI	GAAI	IDIA	JFA
DIEJA	GABA	IGAA	JKAA-JKC series
DIEM-DOA series	GACD	IIA	KBA
EBD	GACH	II	
EB	GACI	IKB	
EJ	GACJ	IKI	

Delegated
As allowed by state law, all other procedures in use by AIMS K12 College Prep District that are not required by state law to be retained by the Board are fully delegated by the Board to the Executive Director. The Executive Director may modify or delete these procedures without the Board's prior approval. The Executive Director remains responsible, however, for ensuring that any such modifications or deletions do not cause district procedure to conflict in any way with this Board policy manual.

DRAFT Development of Board JD

The Board declares and, thereby, reaffirms its intent to:

A. maintain two-way communications with citizens of the District. The Board shall keep them informed of the progress and problems of the School District, and the citizens shall be urged to bring their aspirations and concerns about the District to the attention of this body;

B. establish policies and make decisions on the basis of declared educational philosophy and goals; and

C. act as a truly representative body for citizens in all matters related to governance programs and operations. The Board recognizes that ultimate responsibility for public education rests with the State, but the Board of Education has been assigned specific authority through statute, and the Board shall not relinquish or fail to exercise that authority.

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Board Powers

The Board of Education shall be a body politic and corporate, and, as such, capable of suing and being sued; contracting and being contracted with; acquiring, holding, possessing, and disposing of real and personal property; taking and holding in trust for the use and benefit of the District, any grant or devise of land and any donation or bequest of money or other personal property.

The power of this Board consists of those matters expressly granted by statute and to those matters which may be necessarily implied from such powers specifically delegated as being necessary to carry them out.

The Board of Education shall have the management and control of all the public schools in the District and the employees, students, and all other persons entering upon its school grounds or premises.

Where no such majority exists on the first vote, a second vote shall be cast for the two (2) candidates who receive the greatest number of votes.

Officers shall serve for one (1) year and until their respective successors are elected and shall qualify.

In the event that the office of President, becomes vacant the Vice-President shall succeed the President and the position of Vice-President shall be filled in the same manner as the election conducted at the organizational meeting.

A. The President of the Board of Education shall:

    1. preside at all public meetings of the Board;

2. call special meetings of the Board;

3. appoint all committees;

4. sign notes, minutes, conveyances, contracts, and other legal instruments for which the signature of the President is called;

5. assist in the preparation of the Board agenda.

B. The Vice-President shall assume and discharge the duties of the President in his/her absence, disability, or disqualification.

C. A committee chairperson shall call meetings of the committee, keep informed on developments in activities under the committee's jurisdiction, and report to the Board for the committee.

Columbus School District

Board's Code of Conduct
As a member of the Board, I will strive to be an advocate for students and to improve student outcomes by demonstrating appropriate behavior and conduct at all times. To that end:
1. I will abide by the Board's Code of Ethics .
2. I will have integrity in all matters and support the full development of all children and the welfare of the community.
3. I will always remember that the foremost concern of the Board is to improve outcomes for all students enrolled in CMS.
4. I will attend at least 80% of scheduled board meetings, including meetings of committees on which I serve. I will come to each Board meeting informed about the issues under consideration.
5. I will encourage the individual expression of opinion and will communicate with my colleagues in a professional and respectful manner.
6. I will refrain from questioning the motives of my fellow Board members and the legitimacy of Board actions.
7. I will educate the community about the issues facing our students and inform the community of all Board actions and policy decisions.
8. I will be transparent in my actions as a Board member.
9. I will respect the confidentiality of privileged information.
10. I will make no individual decisions or commitments that might compromise the Board or administration.
11. I will refrain from using my position on the Board for personal or partisan gain and avoid any conflict of interest or the appearance of impropriety.
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12. I will use all Board resources (funds, facilities, equipment, and materials) only in my capacity as a Board member.
13. I will honor the delegation of authority to the Executive Director and will not interfere with the administration of the schools.
14. I will not give unsolicited operational advice or directives to staff members.

15. I will refer all complainants through the appropriate complaint process.

AIMS Community Engagement Framework 2025 - 2025

Purpose:

The AIMS board of directors is responsible for engaging the school community to define its vision and values. In fall/winter 25-26, AIMS board members will engage with AIMS community members in order to listen and gather insights on the vision and values.

Outcomes:

The community input will inform the articulation of the organizational vision and values to be adopted by the AIMS board of directors by January 2026.

Process

Month	Activity	Who Responsible
October 2025	● Draft protocols for focus groups (framing, agenda, question prompts, tool to track responses and inputs) ● Finalize 1 pager describing purpose, outcomes and process for focus groups and engagements ● Schedule focus groups and community engagements ● Review proposals ● Adopt proposals	Kimi/Jumoke Kimi/Jumoke Ahsjanae Governance Cmt Full Board of Directors
October, November, December 2025	Board conducts 8 focus groups: ● Internal focus groups (topics) with SPED families, EL families, Latino families, Parent Union. ● Board engages partners including Latino CBOs, APIA CBOs, Black and African Diaspora CBOs, Chamber of Commerce.	Board Members (in pairs) + Staff Assigned by ED
January 2026	Board conducts 1st synthesis conversation Include LCAP updates	Governance Committee Full Board
February 2026	Re-engage community with draft vision and values Adopt vision and values	Board Members + Staff Assigned by ED Governance Committee Full Board

March 2026	Draft 3-5 year goals for the Board of Directors	Governance Committee Full Board

Community Orgs List

Monthly APU Parent Coffees - attend in pair of board members
Events - board members participate and be acknowledged,
Staff Appreciation 10/24, Community Appreciation 11/13
Coffee with the Board Members - with staff and teachers. Point person: Head of School Winn

DATES

Event	Time/Date	Staff lead	Board Members Assigned

Coversheet

K-12 Financial Report thru Oct 2025

Section: III. Reports
Item: G. K-12 Financial Report thru Oct 2025
Purpose:
Submitted by:
Related Material: AIPCS II board report thru Oct 2025.pptx.pdf
AIMS Middle board report thru Oct 2025.pptx.pdf
AIMS High board report thru Oct 2025.pptx.pdf

CSMC

Financials through Oct 31, 2025

Monthly Financial Board Report

Prepared for: American Indian Public Charter School II



Prepared by School's CSMC SBM - Miles Denniston

Financial Summary

Actual to Budget:
This report is as of Oct 31, 2025, compared against our June board-approved budget
YTD Revenues through **Oct 31, 2025,** are **$2,691,372**
YTD Expenses through **Oct 31, 2025,** are **$3,498,105**
Therefore, net income is **($806,733)** or **-10.7% over**

Balance Sheet:
As of Oct 31, 2025, we had total cash of $9,617,138, short-term liabilities of $2,805,132, and long-term liabilities of $7,991,642. The ending fund balance is $5,114,848.

Report created on 11/17/2025 3:10:31 PM for American Indian Public Charter School II

Understanding the Financial Health of the Organization

The chart below explains some of the parameters that the school's leadership can evaluate to understand their financial health, and potential areas of weakness.

Cash Ratio

Ability to meet short-term obligations with cash

	Current:	Target:
	342.8%	> 80.0 %

Formula:
(Cash) / (Current Liabilities)

Current Ratio (Liquidity)

Ability to pay short-term obligations

	Current:	Target:
	3.4	> 3.0

Formula:
(Current Assets) / (Current Liabilities)

Defensive Interval

Months of continued operation without incoming funds

	Current:	Target:
	9.6	> 3 months

Formula:
(Cash + Securities + AR)/(Average Expenses for Past 12 Months)

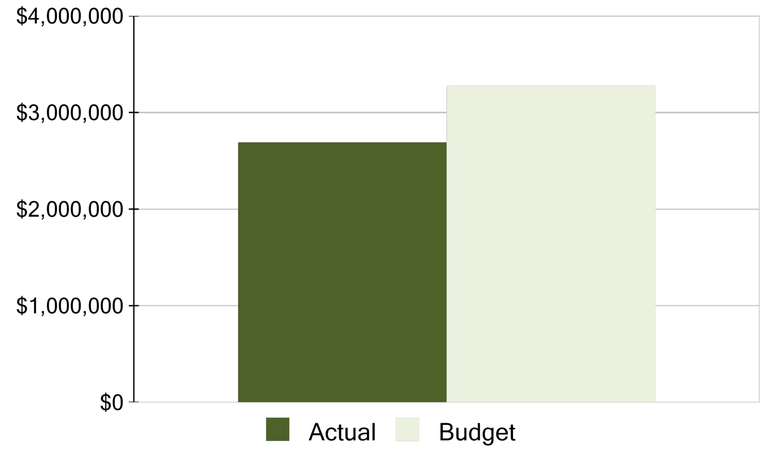
Report created on 11/17/2025 3:10:20 PM for American Indian Public Charter School II

Financial Snapshot

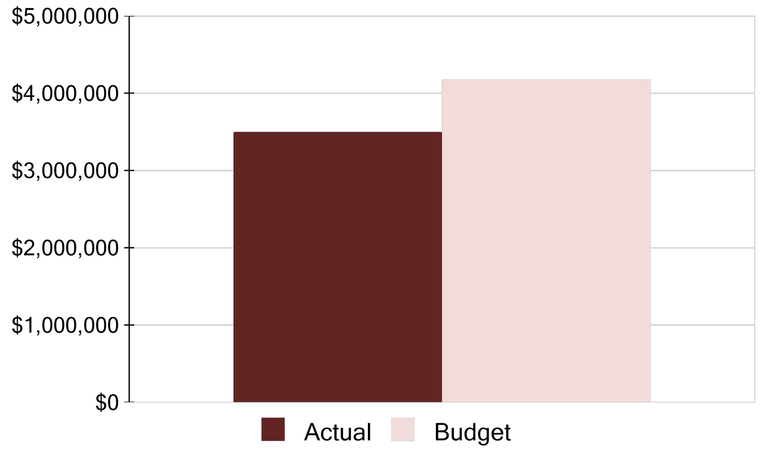
FY 2025-2026, July - October

Cash Balance
$9,617,138

Revenue to Date



Expense to Date



Revenue Summary	
Actual	$2,691,372
Budget	$3,277,292
Actual to Budget	-17.9%

Expense Summary	
Actual	$3,498,105
Budget	$4,181,010
Actual to Budget	-16.3%

Report created on 11/17/2025 3:10:31 PM for American Indian Public Charter School II

CSMC

Actual to Budget Summary

FY 2025-2026, July - October

	July - October			2025-2026		
Account Description	**Actual**	**Budget**	**Variance $**	**Total Budget**	**Actual to Total Budget %**	**Remaining Budget**
LCFF Revenue	$1,990,199	$2,299,374	($309,175)	$8,592,559	23.2%	$6,602,360
Federal Revenue	$43,015	$196,125	($153,110)	$819,579	5.2%	$776,564
State Revenue	$642,043	$748,385	($106,342)	$3,241,601	19.8%	$2,599,558
Local Revenue	$16,116	$33,408	($17,292)	$167,040	9.6%	$150,924
Total Revenue	$2,691,372	$3,277,292	($585,920)	$12,820,779	21.0%	$10,129,407
Benefits	$355,261	$426,406	$71,145	$1,279,218	27.8%	$923,956
Classified Salaries	$500,524	$671,945	$171,421	$2,015,834	24.8%	$1,515,310
Certificated Salaries	$525,189	$810,931	$285,742	$2,883,174	18.2%	$2,357,984
Total Personnel Expenses	$1,380,974	$1,909,281	$528,307	$6,178,225	22.4%	$4,797,250
Other Outgo	$99,013	$106,986	$7,973	$320,959	30.8%	$221,946
Capital Outlay	$55,469	$115,682	$60,213	$347,046	16.0%	$291,577
Services	$1,680,100	$1,607,778	($72,323)	$4,823,333	34.8%	$3,143,232
Books and Supplies	$282,548	$441,282	$158,734	$1,160,600	24.3%	$878,052
Total Operational Expenses	$2,117,131	$2,271,728	$154,597	$6,651,939	31.8%	$4,534,808
Total Expenses	$3,498,105	$4,181,010	$682,904	$12,830,163	27.3%	$9,332,058
Net Income	($806,733)	($903,718)	$96,985	($9,384)	8,597.0%	$797,349

Revenue
$2,691,372
Expenses
$3,498,105
Surplus / (Deficit)
($806,733)

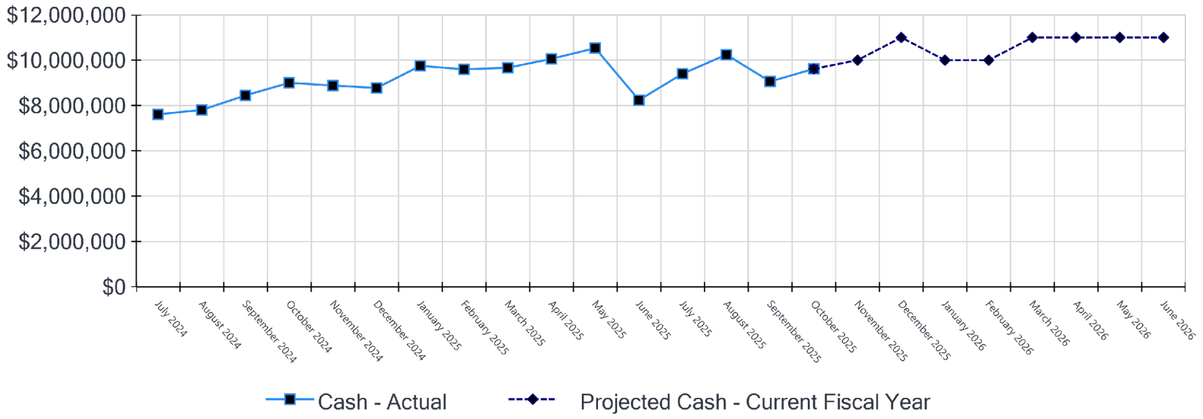
This report displays all actual and budgeted revenue and expenditures by object code series and by month. This report can be useful in revenue in a timely manner and that you stay within board approved expenditure levels.

Report created on 11/17/2025 3:10:31 PM for American Indian Public Charter School II

CSMC

Monthly Cash Balance Over Time

Current fiscal year and prior year



	Cash Amount	Actual or Projected
July 2024	$7,610,163.52	Actual
August 2024	$7,805,070.01	Actual
September 2024	$8,446,807.11	Actual
October 2024	$9,000,877.45	Actual
November 2024	$8,880,828.10	Actual
December 2024	$8,773,814.85	Actual
January 2025	$9,748,623.53	Actual
February 2025	$9,598,153.04	Actual
March 2025	$9,667,844.63	Actual
April 2025	$10,059,332.90	Actual
May 2025	$10,529,896.13	Actual
June 2025	$8,237,879.31	Actual

	Cash Amount	Actual or Projected
July 2025	$9,405,045.91	Actual
August 2025	$10,242,768.91	Actual
September 2025	$9,056,871.56	Actual
October 2025	$9,617,138.38	Actual
November 2025	$10,000,000.00	Projected
December 2025	$11,000,000.00	Projected
January 2026	$10,000,000.00	Projected
February 2026	$10,000,000.00	Projected
March 2026	$11,000,000.00	Projected
April 2026	$11,000,000.00	Projected
May 2026	$11,000,000.00	Projected
June 2026	$11,000,000.00	Projected

Report created on 11/17/2025 3:10:31 PM for American Indian Public Charter School II

CSMC

Balance Sheet Summary FY 2025-2026 - October

Assets	
Current Assets	
Accounts Receivable	$19,614
Cash and Cash Equivalents	$9,617,138
Total Current Assets	**$9,636,752**
Fixed Assets	
Accumulated Depreciation	($3,176,483)
Fixed Assets	$10,093,981
Total Fixed Assets	**$6,917,498**
Other Assets	
Other Assets	$27,250
Total Other Assets	**$27,250**
Total Assets	**$16,581,500**

Liabilities and Net Assets	
Short-term Liabilities	
Accounts Payable	$71,692
Accrued Liabilities	$837,815
Other Short Term Liability	$1,895,625
Total Short-term Liabilities	**$2,805,132**
Long-term Liabilities	
Other Liabilities	$7,991,642
Total Long-term Liabilities	**$7,991,642**
Total Liabilities	**$10,796,774**
Total Unrestricted Net Assets	$5,529,475
Total Restricted Net Assets	$392,106
Total Net Increase/(Decrease) in Net Assets	($806,733)
Total Net Assets	**$5,114,848**
Total Liabilities and Net Assets	**$15,911,621**

Liquidity Ratio

3.4

The balance sheet displays all of the school's assets and the school's obligations ('liabilities') at a particular point in time. It is a useful way to ensure the school has enough money to pay off its debts.

Report created on 11/17/2025 3:10:31 PM for American Indian Public Charter School II

Looking Ahead

AREA	DUE DATE	COMPLIANCE ITEM	COMPLETED BY	BOARD MUST APPROVED	ADDITIONAL INFORMATION
Finance	12/15/2025	First Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The interim reports must include a certification of whether or not the LEA is able to meet its financial obligations. The certifications are classified as positive, qualified, or negative.	CSMC with School Support	Yes	https://www.cde.ca.gov/fg/fi/ir/interimstatus.asp#:~:text=Local%20educational%20agencies%20(LEAs)%20are,the%20period%20ending%20January%2031.
Accounting	12/15/2025	Year-end Audit - Payment (if any) is also due by September 30th of the following fiscal year.	CSMC with School Support	Yes	https://www.cde.ca.gov/fg/ac/co/intfedfunds.asp.
Payroll	1/1/2026	New Board Approved Handbook (if applicable) -	School	Yes	
Payroll	1/31/2026	W2's filing due -	Payroll Vendor	No	
Payroll	1/31/2026	4th Quarter Payroll Tax filing -	Payroll Vendor	No	

Report created on 11/17/2025 3:10:33 PM for American Indian Public Charter School II

CSMC

Financials through Oct 31, 2025

Monthly Financial Board Report

Prepared for: AIMS College Prep Middle



Prepared by School's CSMC SBM - Miles Denniston

Financial Summary

Actual to Budget:
This report is as of Oct 31, 2025, compared against our June board-approved budget
YTD Revenues through **Oct 31, 2025,** are **$759,275**
YTD Expenses through **Oct 31, 2025,** are **$974,240**
Therefore, net income is **($214,966)**

Balance Sheet:
As of Oct 31, 2025, we had total cash of $1,929,084, short-term liabilities of $585,956, and long-term liabilities of $4,284. The ending fund balance is $1,326,314.

Report created on 11/17/2025 3:08:04 PM for AIMS College Prep Middle

CSMC

Understanding the Financial Health of the Organization

The chart below explains some of the parameters that the school's leadership can evaluate to understand their financial health, and potential areas of weakness.

Cash Ratio

Ability to meet short-term obligations with cash

	Current:	Target:
	329.2%	> 80.0 %

Formula:
(Cash) / (Current Liabilities)

Current Ratio (Liquidity)

Ability to pay short-term obligations

	Current:	Target:
	3.4	> 3.0

Formula:
(Current Assets) / (Current Liabilities)

Defensive Interval

Months of continued operation without incoming funds

	Current:	Target:
	6.4	> 3 months

Formula:
(Cash + Securities + AR)/(Average Expenses for Past 12 Months)

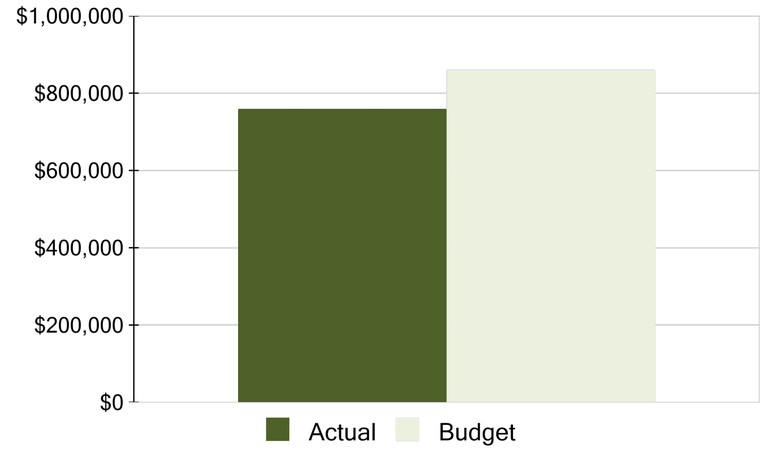
Report created on 11/17/2025 3:07:54 PM for AIMS College Prep Middle

Financial Snapshot

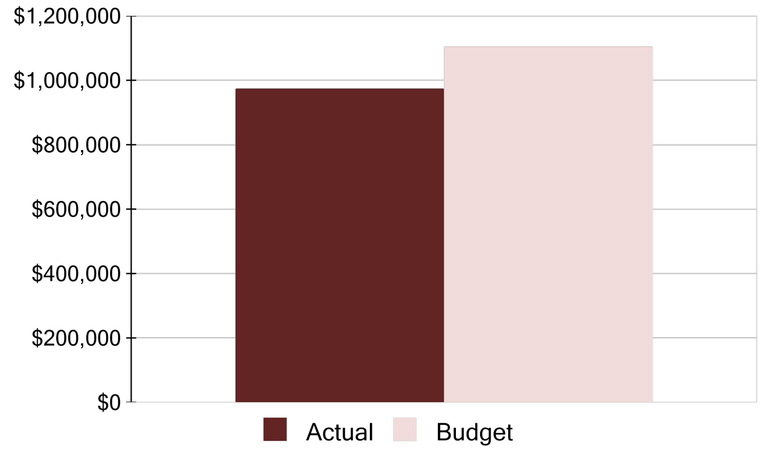
FY 2025-2026, July - October

Cash Balance
$1,929,084

Revenue to Date



Expense to Date



Revenue Summary	
Actual	$759,275
Budget	$860,000
Actual to Budget	-11.7%

Expense Summary	
Actual	$974,240
Budget	$1,104,745
Actual to Budget	-11.8%

Report created on 11/17/2025 3:08:04 PM for AIMS College Prep Middle

CSMC

Actual to Budget Summary

FY 2025-2026, July - October

	July - October			2025-2026		
Account Description	**Actual**	**Budget**	**Variance $**	**Total Budget**	**Actual to Total Budget %**	**Remaining Budget**
LCFF Revenue	$617,316	$593,009	$24,306	$2,217,931	27.8%	$1,600,615
Federal Revenue	$29,270	$56,403	($27,133)	$230,945	12.7%	$201,675
State Revenue	$107,231	$185,681	($78,450)	$801,192	13.4%	$693,961
Local Revenue	$5,458	$24,907	($19,449)	$124,534	4.4%	$119,077
Total Revenue	$759,275	$860,000	($100,726)	$3,374,603	22.5%	$2,615,328
Benefits	$96,744	$135,639	$38,895	$406,916	23.8%	$310,173
Classified Salaries	$102,501	$153,167	$50,666	$459,500	22.3%	$356,999
Certificated Salaries	$120,194	$194,742	$74,548	$691,388	17.4%	$571,195
Total Personnel Expenses	$319,439	$483,547	$164,109	$1,557,805	20.5%	$1,238,366
Other Outgo	$33,004	$33,496	$492	$100,489	32.8%	$67,485
Capital Outlay	$4,897	$8,344	$3,447	$25,033	19.6%	$20,136
Services	$555,833	$435,157	($120,676)	$1,305,471	42.6%	$749,638
Books and Supplies	$61,067	$144,200	$83,134	$367,575	16.6%	$306,509
Total Operational Expenses	$654,802	$621,198	($33,604)	$1,798,569	36.4%	$1,143,767
Total Expenses	$974,240	$1,104,745	$130,505	$3,356,373	29.0%	$2,382,133
Net Income	($214,966)	($244,745)	$29,779	$18,229	-1,179.2%	$233,195

Revenue
$759,275
Expenses
$974,240
Surplus / (Deficit)
($214,966)

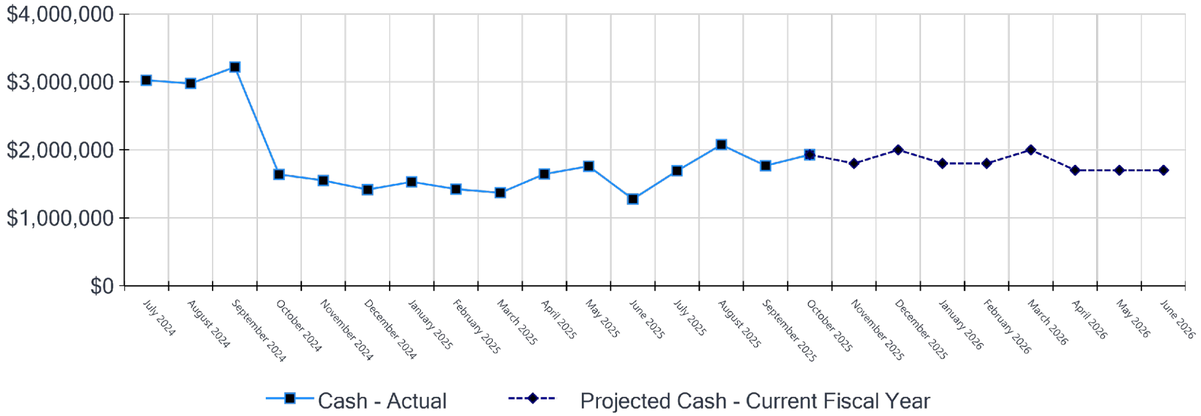
This report displays all actual and budgeted revenue and expenditures by object code series and by month. This report can be useful in revenue in a timely manner and that you stay within board approved expenditure levels.

Report created on 11/17/2025 3:08:05 PM for AIMS College Prep Middle

CSMC

Monthly Cash Balance Over Time

Current fiscal year and prior year



	Cash Amount	Actual or Projected
July 2024	$3,024,864.50	Actual
August 2024	$2,974,521.56	Actual
September 2024	$3,218,177.33	Actual
October 2024	$1,638,784.43	Actual
November 2024	$1,549,567.89	Actual
December 2024	$1,416,145.27	Actual
January 2025	$1,529,709.30	Actual
February 2025	$1,423,255.09	Actual
March 2025	$1,368,035.37	Actual
April 2025	$1,643,541.88	Actual
May 2025	$1,759,781.81	Actual
June 2025	$1,276,328.79	Actual

	Cash Amount	Actual or Projected
July 2025	$1,691,026.26	Actual
August 2025	$2,074,680.04	Actual
September 2025	$1,766,619.72	Actual
October 2025	$1,929,083.58	Actual
November 2025	$1,800,000.00	Projected
December 2025	$2,000,000.00	Projected
January 2026	$1,800,000.00	Projected
February 2026	$1,800,000.00	Projected
March 2026	$2,000,000.00	Projected
April 2026	$1,700,000.00	Projected
May 2026	$1,700,000.00	Projected
June 2026	$1,700,000.00	Projected

Report created on 11/17/2025 3:08:05 PM for AIMS College Prep Middle

CSMC

Balance Sheet Summary FY 2025-2026 - October

Assets	
Current Assets	
Accounts Receivable	$49,425
Cash and Cash Equivalents	$1,929,084
Total Current Assets	**$1,978,509**
Fixed Assets	
Accumulated Depreciation	($690,282)
Fixed Assets	$775,059
Total Fixed Assets	**$84,776**
Other Assets	
Other Assets	$2,500
Total Other Assets	**$2,500**
Total Assets	**$2,065,785**

Liabilities and Net Assets	
Short-term Liabilities	
Accounts Payable	$14,992
Accrued Liabilities	$120,641
Other Short Term Liability	$450,322
Total Short-term Liabilities	**$585,956**
Long-term Liabilities	
Other Liabilities	$4,284
Total Long-term Liabilities	**$4,284**
Total Liabilities	**$590,240**
Total Unrestricted Net Assets	$1,437,656
Total Restricted Net Assets	$103,624
Total Net Increase/(Decrease) in Net Assets	($214,966)
Total Net Assets	**$1,326,314**
Total Liabilities and Net Assets	**$1,916,555**

Liquidity Ratio

3.4

The balance sheet displays all of the school's assets and the school's obligations ('liabilities') at a particular point in time. It is a useful way to ensure the school has enough money to pay off its debts.

Report created on 11/17/2025 3:08:05 PM for AIMS College Prep Middle

CSMC

Looking Ahead

AREA	DUE DATE	COMPLIANCE ITEM	COMPLETED BY	BOARD MUST APPROVED	ADDITIONAL INFORMATION
Finance	12/15/2025	First Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The interim reports must include a certification of whether or not the LEA is able to meet its financial obligations. The certifications are classified as positive, qualified, or negative.	CSMC with School Support	Yes	https://www.cde.ca.gov/fg/fi/ir/interimstatus.asp#:~:text=Local%20educational%20agencies%20(LEAs)%20are,the%20period%20ending%20January%2031.
Accounting	12/15/2025	Year-end Audit - Payment (if any) is also due by September 30th of the following fiscal year.	CSMC with School Support	Yes	https://www.cde.ca.gov/fg/ac/co/intfedfunds.asp.
Payroll	1/1/2026	New Board Approved Handbook (if applicable) -	School	Yes	
Payroll	1/31/2026	W2's filing due -	Payroll Vendor	No	
Payroll	1/31/2026	4th Quarter Payroll Tax filing -	Payroll Vendor	No	

Report created on 11/17/2025 3:08:06 PM for AIMS College Prep Middle

CSMC

Financials through Oct 31, 2025

Monthly Financial Board Report

Prepared for: AIMS College Prep High



Prepared by School's CSMC SBM - Miles Denniston

Financial Summary

Actual to Budget:
This report is as of Oct 31, 2025, compared against our board-approved June budget
YTD Revenues through **Oct 31, 2025,** are **$1,664,808**
YTD Expenses through **Oct 31, 2025,** are **$2,321,485**
Therefore, net income is **($656,677)**

Balance Sheet:
As of Oct 31, 2025, we had total cash of $4,504,038, short-term liabilities of $1,755,763, and long-term liabilities of $17,638. The ending fund balance is $2,481,925.

Report created on 11/17/2025 3:12:07 PM for AIMS College Prep High

CSMC

Understanding the Financial Health of the Organization

The chart below explains some of the parameters that the school's leadership can evaluate to understand their financial health, and potential areas of weakness.

Cash Ratio

Ability to meet short-term obligations with cash

	Current:	Target:
	256.5%	> 80.0 %

Formula:
(Cash) / (Current Liabilities)

Current Ratio (Liquidity)

Ability to pay short-term obligations

	Current:	Target:
	2.6	> 3.0

Formula:
(Current Assets) / (Current Liabilities)

Defensive Interval

Months of continued operation without incoming funds

	Current:	Target:
	7.2	> 3 months

Formula:
(Cash + Securities + AR)/(Average Expenses for Past 12 Months)

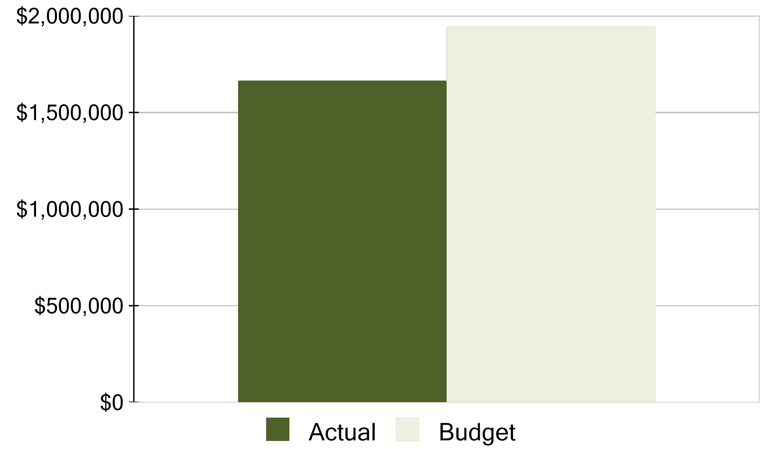
Report created on 11/17/2025 3:11:57 PM for AIMS College Prep High

Financial Snapshot

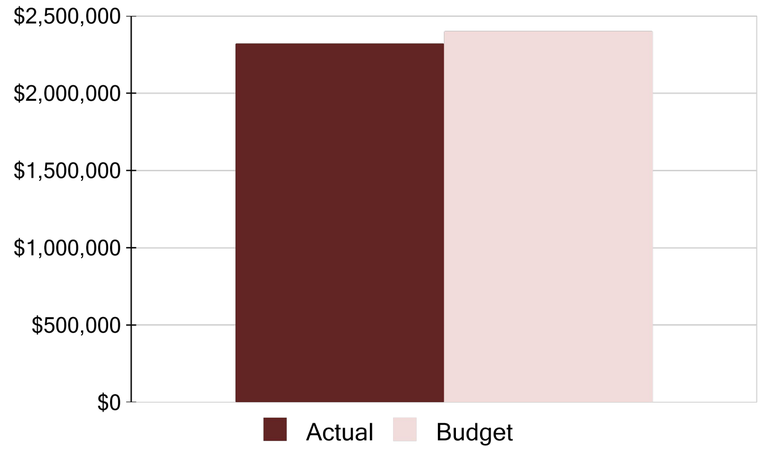
FY 2025-2026, July - October

Cash Balance
$4,504,038

Revenue to Date



Expense to Date



Revenue Summary	
Actual	$1,664,808
Budget	$1,943,235
Actual to Budget	-14.3%

Expense Summary	
Actual	$2,321,485
Budget	$2,401,109
Actual to Budget	-3.3%

Report created on 11/17/2025 3:12:07 PM for AIMS College Prep High

CSMC

Actual to Budget Summary

FY 2025-2026, July - October

	July - October			2025-2026		
Account Description	**Actual**	**Budget**	**Variance $**	**Total Budget**	**Actual to Total Budget %**	**Remaining Budget**
LCFF Revenue	$1,418,247	$1,600,523	($182,276)	$5,991,094	23.7%	$4,572,847
Federal Revenue	$41,751	$93,285	($51,534)	$378,400	11.0%	$336,649
State Revenue	$204,810	$249,427	($44,616)	$1,121,853	18.3%	$917,043
Total Revenue	$1,664,808	$1,943,235	($278,427)	$7,491,346	22.2%	$5,826,538
Benefits	$271,270	$285,752	$14,482	$857,257	31.6%	$585,987
Classified Salaries	$225,387	$342,726	$117,339	$1,028,177	21.9%	$802,790
Certificated Salaries	$458,394	$488,033	$29,640	$1,718,246	26.7%	$1,259,853
Total Personnel Expenses	$955,051	$1,116,511	$161,460	$3,603,680	26.5%	$2,648,630
Capital Outlay	$2,242	$582	($1,660)	$1,746	128.4%	($496)
Services	$1,078,492	$1,000,524	($77,967)	$3,001,573	35.9%	$1,923,082
Books and Supplies	$285,700	$283,491	($2,209)	$741,147	38.5%	$455,447
Total Operational Expenses	$1,366,434	$1,284,598	($81,837)	$3,744,466	36.5%	$2,378,032
Total Expenses	$2,321,485	$2,401,109	$79,624	$7,348,147	31.6%	$5,026,661
Net Income	($656,677)	($457,874)	($198,803)	$143,200	-458.6%	$799,877

Revenue
$1,664,808
Expenses
$2,321,485
Surplus / (Deficit)
($656,677)

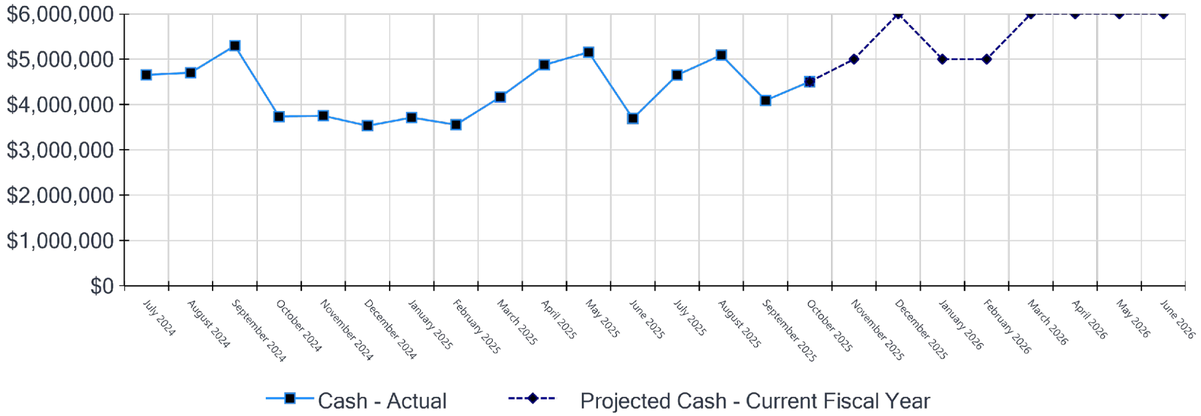
This report displays all actual and budgeted revenue and expenditures by object code series and by month. This report can be useful in revenue in a timely manner and that you stay within board approved expenditure levels.

Report created on 11/17/2025 3:12:08 PM for AIMS College Prep High

CSMC

Monthly Cash Balance Over Time

Current fiscal year and prior year



	Cash Amount	Actual or Projected
July 2024	$4,651,698.44	Actual
August 2024	$4,702,237.42	Actual
September 2024	$5,294,611.55	Actual
October 2024	$3,733,363.44	Actual
November 2024	$3,751,072.55	Actual
December 2024	$3,530,760.08	Actual
January 2025	$3,712,065.76	Actual
February 2025	$3,553,885.68	Actual
March 2025	$4,163,651.40	Actual
April 2025	$4,874,734.86	Actual
May 2025	$5,153,167.67	Actual
June 2025	$3,691,378.79	Actual

	Cash Amount	Actual or Projected
July 2025	$4,648,816.80	Actual
August 2025	$5,091,524.36	Actual
September 2025	$4,091,076.65	Actual
October 2025	$4,504,037.57	Actual
November 2025	$5,000,000.00	Projected
December 2025	$6,000,000.00	Projected
January 2026	$5,000,000.00	Projected
February 2026	$5,000,000.00	Projected
March 2026	$6,000,000.00	Projected
April 2026	$6,000,000.00	Projected
May 2026	$6,000,000.00	Projected
June 2026	$6,000,000.00	Projected

Report created on 11/17/2025 3:12:08 PM for AIMS College Prep High

Balance Sheet Summary FY 2025-2026 - October

Assets	
Current Assets	
Accounts Receivable	$63,709
Cash and Cash Equivalents	$4,504,038
Total Current Assets	**$4,567,746**
Fixed Assets	
Accumulated Depreciation	($289,432)
Fixed Assets	$385,448
Total Fixed Assets	**$96,016**
Other Assets	
Other Assets	$7,042
Total Other Assets	**$7,042**
Total Assets	**$4,670,804**

Liabilities and Net Assets	
Short-term Liabilities	
Accounts Payable	$44,589
Accrued Liabilities	$272,619
Other Short Term Liability	$1,438,556
Total Short-term Liabilities	**$1,755,763**
Long-term Liabilities	
Other Liabilities	$17,638
Total Long-term Liabilities	**$17,638**
Total Liabilities	**$1,773,402**
Total Unrestricted Net Assets	$3,114,192
Total Restricted Net Assets	$24,411
Total Net Increase/(Decrease) in Net Assets	($656,677)
Total Net Assets	**$2,481,925**
Total Liabilities and Net Assets	**$4,255,327**

Liquidity Ratio

2.6

The balance sheet displays all of the school's assets and the school's obligations ('liabilities') at a particular point in time. It is a useful way to ensure the school has enough money to pay off its debts.

Report created on 11/17/2025 3:12:08 PM for AIMS College Prep High

CSMC

Looking Ahead

AREA	DUE DATE	COMPLIANCE ITEM	COMPLETED BY	BOARD MUST APPROVED	ADDITIONAL INFORMATION
Finance	12/15/2025	First Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The interim reports must include a certification of whether or not the LEA is able to meet its financial obligations. The certifications are classified as positive, qualified, or negative.	CSMC with School Support	Yes	https://www.cde.ca.gov/fg/fi/ir/interimstatus.asp#:~:text=Local%20educational%20agencies%20(LEAs)%20are,the%20period%20ending%20January%2031.
Accounting	12/15/2025	Year-end Audit - Payment (if any) is also due by September 30th of the following fiscal year.	CSMC with School Support	Yes	https://www.cde.ca.gov/fg/ac/co/intfedfunds.asp.
Payroll	1/1/2026	New Board Approved Handbook (if applicable) -	School	Yes	
Payroll	1/31/2026	W2's filing due -	Payroll Vendor	No	
Payroll	1/31/2026	4th Quarter Payroll Tax filing -	Payroll Vendor	No	

Report created on 11/17/2025 3:12:10 PM for AIMS College Prep High

Coversheet

New Job Descriptions

Section: IV. Action Items
Item: B. New Job Descriptions
Purpose: Vote
Submitted by:
Related Material: New Job Description - Assistant Head of School for Student Support.pdf
New Job Description- Manager of Enrollment & Records.pdf

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

Submitter Information

Full Name: Marco Menendez
Position/Title: Interim Executive Director
Department: Central Office

Item Details

Title of Item: New Job Description: Assistant Head of School for Student Support
Is this item a: ✅ New Submission
□ Renewal
If Renewal: Please summarize any changes from the previous submission:

Approvals

Has this item been reviewed and
✅ Superintendent
□ Director of Business Operations (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: No committee meetings in December

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: $ $105,000
Is this expenditure included in the annual budget?
✅ Yes □ No
Please specify in which plan this expense is indicated:
□ SPSA ✅ LCAP □ Other:

End of the Board Submission Cover Letter | Version: Spring 2024

AIMS K-12 College Prep Charter District

Title: **Assistant Head of School for Student Support**

Category: **Classified Management**

Work Year: **12 months**

Employment Type: **Fulltime**

Salary: **Head of Division-level on the AIMS Salary Scale**

FLSA: Exempt: **Exempt**

Supervisor: **Head of School**

JOB GOALS: The Assistant Head of School for Student Support plays a key leadership role in ensuring a safe, inclusive, and supportive learning environment for all students at AIMS High School. This position oversees student discipline, attendance, school climate systems, PBIS implementation, MTSS coordination, crisis response, restorative practices, family engagement for student support, and compliance with student services requirements.

The ideal candidate brings deep commitment to equity, strong relationship-building skills, experience supporting diverse learners, and the instructional leadership capacity to guide teams in implementing consistent systems for behavior, wellness, and student success.

This position functions similarly to an Assistant Principal of Student Support under California public school models, with emphasis on proactive systems, data-informed decision-making, and collaborative leadership.

REPRESENTATIVE DUTIES: (This position description is not intended to be an exhaustive list of all duties, knowledge, or abilities associated with this classification, but is intended to reflect the principal job elements accurately.Other related duties may be assigned.)

ESSENTIAL JOB DUTIES:

1. School Climate, Culture & PBIS Leadership

- Lead and implement Tier 1 PBIS expectations, reinforcement systems, and schoolwide culture routines.
- Monitor fidelity of implementation and collaborate with school staff to improve consistency across classrooms and common areas.
- Develop and maintain positive, inclusive, and culturally responsive school culture initiatives.
- Provide coaching and support to teachers on classroom management and behavior systems.

2. Student Discipline, Restorative Practices & Behavior Intervention

- Oversee student discipline in a manner aligned with restorative practices and the AIMS Way.
- Manage discipline referrals, suspensions, restorative conferences, and re-entry processes.
- Model restorative conversations and train staff in restorative language and practices.
- Ensure disciplinary data is collected, reviewed, and reported accurately.

3. Attendance, Truancy Prevention & Family Engagement

- Monitor attendance trends, including chronic absenteeism.
- Collaborate with the Community Schools Manager to implement prevention and intervention strategies.
- Conduct parent meetings, SARB-aligned interventions, and follow-up plans.
- Coordinate with counselors and teachers to remove barriers to attendance and engagement.

4. MTSS & Student Support Systems

- Support the implementation of MTSS to align academic, behavioral, and SEL supports.
- Co-lead the SST process, ensuring clear documentation, follow-up, and communication.
- Partner with Special Education case managers, counselors, EL specialists, and mental health providers to ensure whole-child support.
- Use data to identify student needs and guide intervention planning.

5. Crisis Response, Safety & Emergency Preparedness

- Serve as a key member of the school's crisis response and emergency management team.
- Support implementation of Comprehensive School Safety Plan.
- Respond to urgent student needs, safety concerns, and crisis events in collaboration with leadership.
- Support training of staff in safety protocols, de-escalation, and mandated reporting requirements.

6. Student Activities, Engagement & Leadership Development

- Support student leadership, clubs, and engagement in partnership with advisors and counselors.
- Coordinate with school staff to plan student assemblies, culture-building events, and recognition programs.
- Promote inclusive participation and belonging for all students.

7. Professional Development & Staff Collaboration

- Provide training to staff on PBIS, restorative practices, de-escalation, and student support systems.
- Collaborate with Instructional Leadership Team on integrating social-emotional learning and behavior expectations into classroom practices.
- Participate in teacher evaluation cycles where appropriate, observing and coaching classroom culture.

8. Data Management & Reporting

- Monitor, analyze, and report student support data including:
    - attendance
    - discipline
    - behavior trends
    - SST/MTSS progress
    - school climate indicators
- Use data to inform decision-making and improvement planning.
- Ensure required reports for the authorizer and state are accurate and timely.

QUALIFICATIONS:

- Bachelor's degree required; Master's degree in education, counseling, or related field preferred.
- Administrative Services Credential (or progress toward one) strongly preferred.
- Minimum of 3–5 years of experience in a school leadership, dean, counselor, or student support role.
- Experience working in diverse school communities and implementing PBIS/restorative practices.

KNOWLEDGE AND ABILITIES:

- Knowledge of MTSS, PBIS, restorative practices, attendance laws, and student discipline procedures.
- Strong interpersonal, communication, problem-solving, and conflict-resolution skills.
- Ability to build trust and maintain strong relationships with students, families, and staff.
- Commitment to equity, student advocacy, and culturally responsive practices.
- Ability to manage multiple priorities in a fast-paced school setting.

PHYSICAL ACTIVITY REQUIREMENTS:

Minimum Work Position (Percentage of Time):
Standing: 40 Walking: 40 Sitting: 20
Minimum Body Movement (Frequency):
None (0) Limited (1) Occasional (2) Frequent (3) Very Frequent (4)
Lifting (lbs.): 15-18 Lifting: 2 Bending: 2
Pushing and/or Pulling Loads: 1 Reaching Overhead: 1 Kneeling or Squatting: 1
Climbing Ladders: 0 Climbing Stairs: 2

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

Effective:
Board Approved: Pending Board Approval

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

Submitter Information

Full Name: Marco Menendez
Position/Title: Interim Executive Director
Department: Central Office

Item Details

Title of Item: New Job Description: Manager of Enrollment & Records
Is this item a: ✅ New Submission
□ Renewal
If Renewal: Please summarize any changes from the previous submission:

Approvals

Has this item been reviewed and
✅ Superintendent
□ Director of Business Operations (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: No committee meetings in December

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: $ $116,000
Is this expenditure included in the annual budget?
✅ Yes □ No
Please specify in which plan this expense is indicated:
□ SPSA ✅ LCAP □ Other:

End of the Board Submission Cover Letter | Version: Spring 2024

AIMS K-12 College Prep Charter District

Title: **Manager of Enrollment & Records**

Category: **Classified Management**

Work Year: **12 months**

Employment Type: **Fulltime**

Salary: **Manager-level on the AIMS Salary Scale**

FLSA: Exempt: **Exempt**

Supervisor: **Executive Director**

JOB GOALS: The Manager of Enrollment & Records supports the strategic and operational functions of student enrollment, admissions, attendance, and student information systems across the AIMS K–12 College Prep Charter District. The manager plays a critical role in ensuring accurate data, smooth enrollment processes, exceptional customer service to families, and timely compliance reporting for authorizers and state agencies.

The ideal candidate brings strong organizational skills, attention to detail, cultural humility, and a commitment to equitable access for all students. This role blends operational execution, family engagement, and systems management, and requires close collaboration across instructional, operational, and executive leadership.

REPRESENTATIVE DUTIES: (This position description is not intended to be an exhaustive list of all duties, knowledge, or abilities associated with this classification, but is intended to reflect the principal job elements accurately.Other related duties may be assigned.)

ESSENTIAL JOB DUTIES:

1. Enrollment Management & Outreach

- Lead and manage all aspects of student recruitment, application processing, enrollment, and re-enrollment.
- Coordinate and facilitate the annual public lottery in full compliance with state law and board policy.
- Serve as the primary point of contact for prospective families, ensuring a welcoming, equitable, and transparent experience.
- Partner with the Communications team to support outreach events, enrollment communications, and family-facing materials.

2. Admissions & Records Operations

- Oversee day-to-day enrollment operations, including application review, acceptance tracking, waitlist management, and enrollment verification.
- Ensure the accuracy, security, and proper maintenance of cumulative student records, including digital and hard-copy files.
- Manage student transfers, withdrawals, and inter/intra-district enrollment procedures.

. tudent nformation ystem ( ) ata anagement

- Serve as the primary administrator for PowerSchool as it relates to enrollment and records.
- Ensure data integrity through accurate entry, updates, documentation, and audits.
- Coordinate with the Data Manager to support CALPADS submissions tied to enrollment, demographics, and program participation.
- Monitor enrollment trends and produce reports for leadership, authorizers, and state accountability systems.

. ompliance eporting

- Ensure enrollment processes align with the MOU, charter petition, LCAP requirements, and state/federal laws.
- Prepare reports as needed for the Executive Director, Board, ACOE/OUSD, and state agencies.
- Support audit preparation related to attendance, enrollment, and student records.

. amily ommunity ngagement

- Build positive relationships with families to support retention and strong participation in school onboarding.
- Provide clear and timely communication regarding enrollment requirements, deadlines, and documentation.
- Conduct family information sessions and participate in community outreach events.

. ollaboration ross epartment upport

- Partner with site administrators, counselors, special education, and MTSS teams to ensure appropriate student placements and services.
- Collaborate with the Finance Department on enrollment projections and ADA implications.
- Support teachers and administrators in accessing accurate student roster data.

. Team oordination Training

- Provide guidance and training to school-site staff involved in enrollment, records, attendance, and PowerSchool data entry.
- Develop written procedures and workflows to ensure consistency across campuses.

QUALIFICATIONS:

- Bachelor’s degree required.
- Minimum of 3 years of experience in admissions, enrollment, registrar work, or student data systems.
- Experience with PowerSchool (or similar SIS) strongly preferred.

KNOWLEDGE AND ABILITIES:

- Strong organizational, analytical, and communication skills.
- Ability to maintain confidentiality and handle sensitive information with discretion.
- Knowledge of enrollment law, student records requirements, and CALPADS processes (preferred).
- Customer-service orientation and skill in working with diverse families and communities.
- Ability to manage multiple deadlines and work effectively across departments.

PHYSICAL ACTIVITY REQUIREMENTS:

Minimum Work Position (Percentage of Time):

Standing: 30 Walking: 20 Sitting: 50

Minimum Body Movement (Frequency):

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

Lifting (lbs.): 15-18 Lifting: 2 Bending: 2
Pushing and/or Pulling Loads: 1 Reaching Overhead: 1 Kneeling or Squatting: 1
Climbing Ladders: 0 Climbing Stairs: 2

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Effective:
Board Approved: Pending Board Approval

Coversheet

AIMS MS First Interim Reports

Section: IV. Action Items
Item: C. AIMS MS First Interim Reports
Purpose: Vote
Submitted by:
Related Material:
_AIMS Board Submission Cover Letter -AIPCS I First Interim Reports PDF.pdf
AIMS K12 CHARTER DISTRICT 2526 1st Interim Exec Memo.docx
01612596113807 AIMS Middle 1st Interim report.xlsx
AIMS K12 MIDDLE 2526 1st Interim Exec Memo.docx

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

Submitter Information

Full Name: Christina Jordan
Position/Title: Director of Business Operations
Department: Business Operations

Item Details

Title of Item: AIPCS I First Interim Reports
Is this item a: ☑ New Submission
☐ Renewal
If Renewal: Please summarize any changes from the previous submission:

Approvals

Has this item been reviewed and
☐ 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:
No Committee Meetings in December

Deadline Information

Is there a submission deadline for this item?
☑ Yes ☐ No
If yes: Please indicate the deadline date (MM/DD/YYYY): 12/1/25 to OUSD

Financial Information (if applicable):

Total Cost: $ None
Is this expenditure included in the annual budget?
☐ Yes ☐ No
Please specify in which plan this expense is indicated:
☐ SPSA ☐ LCAP ☐ Other:

AIMS K-12 College Prep Charter District

American Indian Public Charter School II (K-8)
171 12th St | Oakland | CA 94607
E elementary@aimsk12.org
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AIMS College Prep Middle School
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AIMS K12 COLLEGE PREP CHARTER DISTRICT
2025-2026 1st Interim Executive Memo

AIMS K12 College Prep Charter District began as AIMS K12 College Prep Middle School (AIPCS I) which was the first school established within the AIMs community in 1995, formerly known. The expansion of schools, including AIMS College Prep High School and American Indian Public Charter School II (AIPCS II) followed in 2006. The Charter is located in the city of Oakland in Alameda County.

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 once a month on the third Tuesday of each month. 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 in FY25-26 are led by Interim Executive Director Marco Menendez.

Budget Summary

AIMS recognizes the importance of sound fiscal planning. The annual budget is a financial expression of the educational program of the school and it mirrors any problems and difficulties that confront the educational system. The budget is more than a financial instrument and it requires on the part of the staff, public, leadership and Board a cooperative effort to ensure sound fiscal practices for achieving the goals and mission of the school.

The operating budget will be prepared and presented in line with state policy and is developed and refined in accordance with these same requirements. The Executive Director assigns the tasks of Budget Officer to the Director of Business Operations. The four general areas of responsibility of the of the Budget Officer will be budget preparation, budget presentation, budget monitoring and reporting. A back-office provider maintains the accounting records.

The Executive Director (or his/her delegate), shall prepare or cause to be prepared a proposed comprehensive budget for the ensuing fiscal year. The budget document shall be presented to the AIMS K-12 Governing Board, and shall comply with the basis of budgeting. The basis of budgeting is used to describe when events or transactions are recorded and recognized. AIMS Middle will maintain their accounting records and related financial reports on the accrual basis of accounting.

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

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

State General Fund - This funding is used to account for all financial resources associated with the operation of the schools. In addition, all activities relating to Student Activities should be separately identified and recorded within this fund.

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Special State Funds - ASES: Afterschool Program, Educator Effectiveness Block Grant, Art and Music Block Grant, Learning Recovery Block Grant, Mental Health, Prop 28 Music and Art, Special Education Funding

Local Funds - Parcel Measure G1, Donations, Grants and rental income

Federal Funds
AIMS K12 College Prep Charter District 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)
Title III, ELA
Title VI, Part A: Student Support & Academic Enrichment
Food Program: Funding to provide meals to those students qualifying for free or reduced lunches.
Facilities Grant *(Potential future funding) **

Budget Development and Monitoring

AIMS Middle School budgeting process consists of four stages: Planning and Preparing, Allocation of Funds, Implementation of Plans, Ensuring Sustainability.

Planning and Preparing

Planning and preparing involves a review of student data, leadership goals, plan requirements and our mission prior to plan development. District-wide assumption guidelines are created. School and department leaders coordinate with Health and School Support department to begin to align the plans, review for compliancy with the Program Compliance Department and begin scheduling the annual budget review with SSC and LCAP Advisory committees.

In preparation of the annual operating and capital budget and cash flow projection, the back-office business services provider prepares a preliminary budget for each charter, and projections for review by the Executive Director and Director of Business Operations in collaboration with all relevant AIMS' staff.

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

The back-office business services provider in collaboration with the Director of Business Operations, the Executive Director, and all other Budget Stakeholders will review the budgets and projections submitted for completeness and reasonableness.

The Board of Trustees approves and adopts the final budgets and projection. The budget format includes the presentation of actual expenditures from the prior fiscal years, budget data for the current fiscal year, and budget data for the proposed budget year.

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

Implementation of Plans

Oversight into the compliant and efficient use of funds allocated for the operational budget involve systems, processes and policies that outline requirements to support the solvent use of funds. The Board approved fiscal policies drive the practices implemented in the finance department.

All fiscal transactions are prepared by AIMS College Prep and processed through a back-office provider. The back-office services provider maintains supporting records in sufficient detail to prepare the Schools' financial reports, including:

A. Annually:
    1. Financial statements for audit
    2. Annual budget
B. Monthly:
    1. Trial balance
    2. Internally generated budget vs. actual financial statements
    3. Billing invoices to funding sources
    4. Updating the cash flow projection
C. Periodically:
    1. IRS Forms 941 and payroll tax returns and comparable state taxing authority returns

Purchase order requisitions and approvals are processed through approval workflow within an internal purchase order software (Spendwise). All submitted requisitions are required to be reviewed for accuracy and compliancy then approved through an automated workflow system. Business Services provides downloaded approved purchase order information with subsequent funding information to the back office provider for check processing and GL application. All checks are issued and mailed out by the back-office provider.

Payroll and payroll changes are recorded and processed in the PAYCOM system. In April 2023 AIMS K12 implemented the use of PAYCOM. PAYCOM is a cloud based HR (Human Resources) and payroll software that allows AIMS to track and employee throughout their employment lifecycle. The system allows the user to create processes using review and approval workflows, documentation, forms, external system interfaces. The system processes talent acquisition, time tracking, mandated training tracking, benefits administration, talent acquisition, salaries updates/changes, position management and payroll generation and check issuance. The fiscal back-office provider and benefits broker have specialized access to the system to conduct the data requirements needed to conduct their contracted work. All processes listed are used to monitor and manage the personnel component of fiscal management.

Position control is used to create, maintain and monitor the funded positions and appropriate posting to the GL. Unique position codes are applied to funded positions and shared with Program Compliance department for updating position availability in the PAYCOM system. Position control is managed outside of the PAYCOM system by the Director of Business Operations. Position requisition forms are required to request a creation, change or elimination of a position within the budget. The document requires all compliant approvals and documentation attached before processing. Once the request is processed then the change is updated in the PAYCOM system for tracking.

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Ensuring Sustainability

AIMS community, Board and staff are the stakeholders of a sound and solvent budget

As per Board Policy 314, AUDIT/FINANCE Committee, A maximum of two and a minimum of one member(s) of the Board of Directors will act as an audit/finance subcommittee. Staff will review and present an analysis of independent auditor proposals to the committee and make a recommendation for selection of independent auditor. The committee will recommend and the Board will select the independent auditor and review the scope and results of the audit. The Board also receives notice of any consequential irregularities and management letter comments that the auditor noted during the engagement. Additionally, the committee will develop a corrective action plan to address all relevant weaknesses noted by the auditor. The Board of Directors will also review and approve if, required, all financial information of the American Indian Public Charter School I.

The Executive Director and Director of Business Operations (or designees) shall ensure that the district's financial management systems and procedures provide for the following:

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

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

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

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

5. Comparison of actual expenditures with budgeted amounts for each federal award

6. Written procedures to implement provisions governing payments.

7. Written procedures for determining the allow ability of costs in accordance with the terms and conditions of the grant award

The Executive Director and Director of Business Operations (or designees) shall develop and implement appropriate internal control processes to reasonably assure that transactions are properly executed, recorded, and accounted for so that the district can prepare reliable financial statements and federal reports, maintain accountability over assets, and demonstrate compliance with federal laws, regulations, and conditions of the federal award.

The Head of School (or his/her designee) will contribute to the required plan design, engaging with community and the presentation of plans to the Board of Directors. School leadership is responsible for the execution of transactions and submission for processing and recording. Any discrepancies between the transactions and the approved plans are to be address for reconciliation.

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The Director Operations is the liaison between the school site leadership and the central office management team. Serving as operations support, this role confers, guides, recommends and assists with the design and implementation of the project plans and budget.

The Program Compliance department oversees the compliancy of plans, expenses and practices. As the PAYCOM experts, this department plays a role in talent acquisition, mandated reporting, salary placement, State and Federal plan approvals, purchase order approvals, and spending patterns. Program compliance plays a vital role in aligning resources to expenses. Ensuring plans follow the compliant process for approval.

As of July 2025, the Budget revision process will be fluid throughout the year, and will occur as requested by Budget stakeholders. Budget revisions occur for 1st Interim, 2nd Interim, Mid-Year Compliance Committee Review and Adoption Budget.

Interim Revisions:
First and 2nd Interim, the snapshot of fiscal activity 1st and 2nd quarter, are required state reporting cycle reflecting revenue adjustments capturing the actual students attending through census data and aligning the program expenses to reflect any changes if necessary.

Requirements:

Alignment of Budget
Alignment of Plan (School Support/Compliance approval Required)
Plan Revisions submitted to Community committees
Community reviewed/approved plans submitted to Board for approval
Interim Revisions submitted to Board for approval
Interim revision reports submitted to Authorizer for review/approval
Interim revision reports submitted to Alameda County Office of Education

REPORTING PERIODS:
1st Interim:

BUDGET BOARD SUBMISSION DATE:	**December 9th, 2025**
AUTHORIZER DUE DATE:	December 1, 2025
COUNTY OFFICE DUE DATE:	December 15, 2025

2nd Interim

BUDGET BOARD SUBMISSION DATE:	**February 17, 2026**
AUTHORIZER DUE DATE:	February 27, 2026
COUNTY OFFICE DUE DATE:	March 15, 2026

Annual Compliance Committee Review

In order to ensure the compliant use of federal Funds, the Executive Director and the Program Compliance director shall follow the protocols for the compliancy review process:

The Executive Director, in partnership with the Business Office, Program Compliance, and Director of Teaching and Learning compose the Compliance Review Committee to review the compliant use of designated funds and all required documentation in accordance with State and Federal Guidelines. This meeting is held in January of each year per Board Policy.

AIMS K-12 College Prep Charter District

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Auditing

The Board of Trustees arranges annually for a qualified certified public accounting firm to conduct an audit of the AIMS K-12 Charter Schools financial statements in accordance with Government Auditing Standards and the Governmental Accounting Standards Board.

Enrollment

In accordance with the Charter Agreement with Oakland Unified School District, all schools within AIMS K-12 College Prep Charter are recruiting to come closer to reaching full enrollment capacity.

Fiscal Reporting for First Interim

Fiscal reports for First Interim 25-26 for each Charter will presented along with this cumulative presentation of the First Interim and Budgeting process.

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:

01612596113807 AIMS Middle 1st Interim report.xlsx

American Indian Model Schools
A School at Work!

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AIMS K12 COLLEGE PREP MIDDLE SCHOOL
2025-2026 1st Interim Executive Memo

The specifics of the AIPCS I (Middle School) First Interim report will be presented by Miles Denniston, School Business Manager from CSMC. The below is a summary of what will be presented.

Enrollment

In accordance to the Charter Agreement with Oakland Unified School District, AIMS Middle School is recruiting to come closer to reaching full enrollment capacity. The current charter petition caps enrollment at 250. AIMS Middle is actively recruiting to obtain the numbers closer to the projected adopted budget but in the financial plan we are assuming our current lower enrollment to be fiscally conservative.

The report below reflects enrollment numbers, the Average Daily Attendance (ADA) number and the Average Daily Attendance (ADA) percentages used in projecting the 1st Interim and budgets for the subsequent 2 years. Enrollment remained flat in the out years as a conservative approach, with the outlook towards future improvement and to ensure that we can remain fiscally solvent at current enrollment levels.

AIMS Middle FY25-26 Budget

CATEGORY	24-25 ACTUALS	25-26 JUNE BUDGET	FIRST INTERIM	VARIANCE	26-27	27-28
TOTAL ENROLLMENT	200	214	143	(71)	158	173
AVERAGE DAILY ATTENDANCE	182.5	205.6	135.0	(70.6)	149.2	163.3

Revenues

State and Federal funds are the primary revenue source for AIMS K12 College Prep Middle School. State revenues represent 89.6%, Federal resources generate 7.1% and the local resources make up the final 3.3% of all revenues.

AIMS Middle school fiscal year is from July 1 to June 30, as prescribed for all governmental agencies in the state. AIMS Middle 2025-2026 1st Interim Budget is projected as $3,033,469. This is a 13.5% revenue decrease from adoption based on enrollment loss.

The 2025-2026 1st Interim FCMAT LCFF calculator was used in the revenue projections in with the July 2025 SSC Dart Board outlining per pupil allocations. A review of prior year actuals with an adjustment for enrollment and a cola of was applied to funds that were not outlined in the dartboard.

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	CATEGORY	24-25 ACTUALS	25-26 JUNE BUDGET	FIRST INTERIM	VARIANCE	26-27	27-28
REVENUE	State LCFF Revenue	2,499,042	2,917,334	1,923,506	(993,828)	$ 2,190,440	$ 2,480,333
	Federal Revenue	205,889	217,656	215,049	(2,607)	$ 244,781	$ 274,656
	Other State Revenue	875,505	741,340	794,155	52,815	$ 583,815	$ 594,096
	Local Revenue	336,953	107,518	100,759	(6,760)	$ 114,689	$ 129,369
	TOTAL REVENUE	**3,917,389**	**3,983,849**	**3,033,469**	**(950,380)**	**$ 3,133,725**	**$ 3,478,453**

LCFF REVENUES:

Enrollment loss and the Governors Final 2025-2026 Approved Budget assumptions reflected in the 1st Interim LCFF calculator, impacted the allocation for the Education Protection Act funding component of the LCFF revenue.

ACCT	RESOURCE	ACCOUNT NAME	24-25 ACTUALS	25-26 JUNE BUDGET	FIRST INTERIM	VARIANCE	26-27	27-28
LCFF				**2.30%**	**2.30%**		**3.02%**	**3.42%**
8011		LCFF Revenues	1,174,813	1,691,122.00	936,835	(754,287)	1,067,355	1,208,577
8012	1400	Education Protection Account Rev	586,579	423,669.00	456,101	32,432	536,864	629,884
8019		Prior Year Income/Adjustments	31,457		-	-	-	-
8096		Charter Schools Funding In-Lieu	706,193	802,543	530,570	(271,973)	586,221	641,872
80XX		---	-		-	-	-	-
80XX		---	-		-	-	-	-
		TOTAL LCFF REVENUE	2,499,042	2,917,334	1,923,506	(993,828)	2,190,440	2,480,333

FEDERAL REVENUES

The diagram below shows the Federal Funding in the 2025-2026 1st Interim.

Federal revenue decreased for in the Nutrition Program in accordance with participation levels.

Title III changes, as part of the consortium with AIPCS II, all three schools share the Title III funding.

ACCT	RESOURCE	ACCOUNT NAME	24-25 ACTUALS	25-26 JUNE BUDGET	FIRST INTERIM	VARIANCE	26-27	27-28
FEDERAL				**2.30%**			**3.02%**	**3.42%**
8181	3310	Special Education - Entitlement	35,000	40,893	25,891	(15,002)	29,471	33,243
8182	3327	Special Education - Mental Healt	2,483	-	1,837	1,837	2,091	2,358
8220	5310	Federal Child Nutrition Programs	93,738	84,762	69,342	(15,421)	78,929	89,031
8290		All Other Federal Revenue	39,948	-	-	-	-	-
8291	3010	Title I Federal Revenue	17,520	73,000	101,152	28,152	115,137	129,874
8292	4035	Title II	9,230	9,000	6,828	(2,172)	7,772	8,767
8293	4203	Title III Federal Revenue			-	-	-	-
8294	4127	Title IV	7,971	10,000	10,000	-	11,383	11,383
8295		Title V Federal Revenue	-	-	-	-	-	-
80XX		---	-	-	-	-	-	-
80XX		---	-	-	-	-	-	-
		TOTAL FEDERAL REVENUE	205,889	217,656	215,049	(2,607)	244,781	274,656

OTHER STATE

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For 2025-2026 First Interim, the Nutrition and Special Education program were aligned to program allocations. Lottery Allocations were updated in accordance with the per pupil allocation outlined in the State dartboard.

ACCT	RESOURCE	ACCOUNT NAME	24-25 ACTUALS	25-26 JUNE BUDGET	FIRST INTERIM	VARIANCE	26-27	27-28
OTHER STATE				**2.30%**			**3.02%**	**3.42%**
8520	5310	State Child Nutrition Program	34,220	35,956	25,314	(10,642)	28,814	32,502
8550		Mandated Block Grant	3,938	4,336	2,913	(1,423)	3,316	3,740
8560	1100(	State Lottery Revenue	56,270	59,012	41,625	(17,387)	47,380	53,444
8590		All Other State Revenues	562,433	476,069	591,966	115,897	353,672	334,495
8591	6030	SB 740 Revenue	-	-	-	-	-	-
8599		Prior Year State Income	39,748		-	-	-	-
8791	6500	SPED State/Other Transfers of Ap	178,896	165,968	132,337	(33,631)	150,633	169,914
8792	6500	SPED State/Other Transfers of Ap	-	-	-	-	-	-
8596	6010	ASES	-	-	-	-	-	-
80XX		---		-	-	-	-	-
80XX		---		-	-	-	-	-
		TOTAL OTHER STATE REVENUE	875,505	741,340	794,155	52,815	583,815	594,096

The outline below identifies the allocations of restricted other state funding for use in the out years. This also highlight the overall revenue differences between years. The full allocation of the Arts & Music Grant in 25-26 create the drop in revenue for the 26-27 fiscal year.

Strategically utilizing the funds in the future will allow a for a contingency for program consistency.

ACCT	RESOURCE	ACCOUNT NAME	24-25 ACTUALS	25-26 JUNE BUDGET	FIRST INTERIM	VARIANCE	26-27	27-28
		OTHER STATE REVENUE ACCT BREAKDOWN						
8590	*6546*	*Mental Health*	15,204.00	17,789.99	28,172	10,382	32,067	36,171
8590	*7435*	*Learning Recovery Block Grant*	87,415.40	78,000.00	245,000	167,000		
8590	*6770*	*Prop 28 Art and Music*	63,778.47	35,000.00	37,863	2,863	43,098	48,614
8590	*6762*	*ic Instructional Materials BLK GRNT*	57,212.69	72,000.00	86,446	14,446		-
8590	*2600*	*ELOP*	135,505.81	70,000.00	112,485	42,485	128,037	144,425
8590	*6010*	*ASES*	203,279.36	203,279.00	82,000	(121,279)	93,337	105,284
8590	*7426*	*ELO*	37.30		-	-	-	
8590	*6019*	*SSPD*			-	-	57,134	
8590					-	-	-	-
		TOTAL OTHER STATE REVENUE ACCT BREAKDOWN	562,433	476,069	591,966	115,897	353,672	334,495

LOCAL

AIPCS I receives local revenue from a few sources. Rental revenue for the cell tower on 12th street, interest income and the OUSD Measure G1 Parcel tax, outlined for Art, Music and restorative justice for middle school students. These allocations and funds are provided by OUSD and require OUSD Board approval for use.

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ACCT	RESOURCE	ACCOUNT NAME	24-25 ACTUALS	25-26 JUNE BUDGET	FIRST INTERIM	VARIANCE	26-27	27-28
LOCAL				2.30%			3.02%	3.42%
8639		Student Lunch revenue		-	-	-	-	-
8650		Rental Income	26,411	16,270	26,411	10,141	30,063	33,911
8660		Interest Income			-	-	-	-
8662		Net Increase/Decrease in Investment		-	-	-	-	-
8677		State Local SPED Revenue		-	-	-	-	-
8682		Foundation Grants/Donations	8,060		5,962	5,962	6,787	7,655
8684		Student Body (ASB) Fundraising Revenue		-	-	-	-	-
8685		School Site fundraising	855		-	-	-	-
8688		In Kind Contributions		-	-	-	-	-
8694		Field Trip Revenues		-	-	-	-	-
8698		E-rate Revenues		-	-	-	-	-
8699	9332	All Other Local Revenue	301,626	91,248	68,385	(22,863)	77,840	87,803
8785		CMO Management Fee Income		-	-	-	-	-
80XX		---		-	-	-	-	-
80XX		---		-	-	-	-	-
		TOTAL LOCAL REVENUE	336,953	107,518	100,759	(6,760)	114,689	129,369
		TOTAL REVENUE	3,917,389	3,983,849	3,033,469	(950,380)	3,133,725	3,478,453

Expenses

AIMS Middle School allocates conservatively to ensure the sustainability of its annual budget. Expenses in the current year and out years for AIMS Middle reflect the cola increase for non-salary items. A goal of a 3% cash reserve is the focus during the allocation of funds.

The increased investments in Special Education supports, facility operations, substitute services, insurance rates continue to plague the school. The total projected expenses for the 2025-2026 1st Interim for AIMS Middle School is projected at $2,982,123.

	CATEGORY	24-25 ACTUALS	25-26 JUNE BUDGET	FIRST INTERIM	VARIANCE	26-27	27-28
EXPENSES	Certificated Salaries	1,118,570	1,087,942	688,080	(399,862)	$ 696,655	$ 855,439
	Classified Salaries	361,110	465,847	295,612	(170,235)	$ 256,517	$ 314,984
	Benefits	369,116	362,494	306,589	(55,905)	$ 326,440	$ 363,893
	TOTAL PERSONNEL EXPENSES	*1,848,796*	*1,916,282*	*1,290,280*	*(626,002)*	*$ 1,279,613*	*$ 1,534,317*
	Books and Supplies	431,760	469,866	245,195	(224,671)	$ 278,228	$ 312,866
	Services and Other Operating Expenses	1,788,219	1,282,279	1,321,126	38,847	$ 1,370,507	$ 1,491,300
	Capital Outlay	25,033	39,809	25,033	(14,776)	$ 28,405	$ 31,942
	Other Outgoing	100,489	137,943	100,489	(37,454)	$ 114,027	$ 128,223
	TOTAL OTHER EXPENSES	*2,345,500*	*1,929,897*	*1,691,843*	*(238,054)*	*$ 1,791,167*	*$ 1,964,330*
	TOTAL EXPENSES	**4,194,296**	**3,846,179**	**2,982,123**	**(864,056)**	**$ 3,070,780**	**$ 3,498,647**

Salaries & Benefits

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Salary compensation represents 33.0% of expenses allocated in the AIMS Middle 25-26 projected budget. AIMS offers a competitive compensation package for both certificated and classified staff. The AIMS salary schedule reflects a 1.5% increase to base salary in outgoing years. Employee Benefit expenses at AIMS averages 10.3%. This can vary greatly due to two primary factors: Health and Welfare benefit costs in a given year and PERS participation.

The Public Employee Retirement System (PERS) is required for all eligible classified employees and school administration. PERS rates are implemented in accordance with the State retirement rubric and are deducted on a bi-monthly basis.

AIMS does not offer STRS retirement system supplementing by matching employee contributions at 3% for certificated employees participating in offered voluntary 403B options. AIPCS II covers the employee portion of all AIMS K12 employer-based Health and Welfare options that the employee participates in. Health and welfare benefits are defined as medical, dental, vision and life insurance premiums. The PAYCOM system processes benefit requests and AIMS K12 partners with a benefit broker to manage and maintain the benefit packages.

Staffing

In order to ensure plan implementation, staffing needs and funding obligations are being met during the school year the posting, hiring and position funding process will be defined using a Unique Position Code Position control is a system of tracking information based on positions rather than employees. That is, all the pertinent information about a position such as the salary range, qualifications, or benefits eligibility remain constant in the system whether or not there's already someone assigned to the role.

Compensation for middle school staff at AIMS K12 College Prep Middle, is split between AIPCS II and AIMS K12 College Prep Middle (6-8) The expenses reflected are split by assignment and student Average Daily Attendance (ADA). All 6th-8th grade staff, with the exception of 5 teachers, are split funded between AIMS Middle and 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:

MIDDLE 51%
AIPCS II 49%
100%

Other Operating Services

District-wide contracted operating services, such as fiscal back-office, PAYCOM support and auditing services expenses are shared between the schools and billed as a Central Office Expense. For FY25-26, those costs are expected to total $87,113 for AIPCS I.

AIMS K12 PROGRAM ASSUMPTIONS	AIMS MIDDLE
Audit Services *in CMO	$ 8,670
Charter School Management Corporation *in CMO	$ 65,986
PAYCOM HR/Payroll Services *in CMO	$ 12,458

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Summary

For the 2025-2026 1st Interim Budget, AIMS K12 College Prep Middle School has projected $3,033,469 in revenue and $2,982,123 in expenses. This provides a $51,346 surplus and represents meets the required 1.5% threshold for the Loan Covenant; adding to the Ending Fund Balance, bringing the total Ending Fund Balance $1,592,626, providing approximately 97.11 days of operation.

Coversheet

AIPCS II First Interim Reports

Section: IV. Action Items
Item: D. AIPCS II First Interim Reports
Purpose: Vote
Submitted by:
Related Material:
AIMS K12 CHARTER DISTRICT 2526 1st Interim Exec Memo.docx
_AIMS Board Submission Cover Letter - AIPCS II First Interim Reports PDF.pdf
AIMS_K12_ELEMENTARY_2526_1st_Interim_Exec_Memo.docx

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AIMS K12 COLLEGE PREP CHARTER DISTRICT
2025-2026 1st Interim Executive Memo

AIMS K12 College Prep Charter District began as AIMS K12 College Prep Middle School (AIPCS I) which was the first school established within the AIMs community in 1995, formerly known. The expansion of schools, including AIMS College Prep High School and American Indian Public Charter School II (AIPCS II) followed in 2006. The Charter is located in the city of Oakland in Alameda County.

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 once a month on the third Tuesday of each month. 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 in FY25-26 are led by Interim Executive Director Marco Menendez.

Budget Summary

AIMS recognizes the importance of sound fiscal planning. The annual budget is a financial expression of the educational program of the school and it mirrors any problems and difficulties that confront the educational system. The budget is more than a financial instrument and it requires on the part of the staff, public, leadership and Board a cooperative effort to ensure sound fiscal practices for achieving the goals and mission of the school.

The operating budget will be prepared and presented in line with state policy and is developed and refined in accordance with these same requirements. The Executive Director assigns the tasks of Budget Officer to the Director of Business Operations. The four general areas of responsibility of the of the Budget Officer will be budget preparation, budget presentation, budget monitoring and reporting. A back-office provider maintains the accounting records.

The Executive Director (or his/her delegate), shall prepare or cause to be prepared a proposed comprehensive budget for the ensuing fiscal year. The budget document shall be presented to the AIMS K-12 Governing Board, and shall comply with the basis of budgeting. The basis of budgeting is used to describe when events or transactions are recorded and recognized. AIMS Middle will maintain their accounting records and related financial reports on the accrual basis of accounting.

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

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

State General Fund - This funding is used to account for all financial resources associated with the operation of the schools. In addition, all activities relating to Student Activities should be separately identified and recorded within this fund.

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Special State Funds - ASES: Afterschool Program, Educator Effectiveness Block Grant, Art and Music Block Grant, Learning Recovery Block Grant, Mental Health, Prop 28 Music and Art, Special Education Funding

Local Funds - Parcel Measure G1, Donations, Grants and rental income

Federal Funds
AIMS K12 College Prep Charter District 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)
Title III, ELA
Title VI, Part A: Student Support & Academic Enrichment
Food Program: Funding to provide meals to those students qualifying for free or reduced lunches.
Facilities Grant *(Potential future funding) **

Budget Development and Monitoring

AIMS Middle School budgeting process consists of four stages: Planning and Preparing, Allocation of Funds, Implementation of Plans, Ensuring Sustainability.

Planning and Preparing

Planning and preparing involves a review of student data, leadership goals, plan requirements and our mission prior to plan development. District-wide assumption guidelines are created. School and department leaders coordinate with Health and School Support department to begin to align the plans, review for compliancy with the Program Compliance Department and begin scheduling the annual budget review with SSC and LCAP Advisory committees.

In preparation of the annual operating and capital budget and cash flow projection, the back-office business services provider prepares a preliminary budget for each charter, and projections for review by the Executive Director and Director of Business Operations in collaboration with all relevant AIMS' staff.

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

The back-office business services provider in collaboration with the Director of Business Operations, the Executive Director, and all other Budget Stakeholders will review the budgets and projections submitted for completeness and reasonableness.

The Board of Trustees approves and adopts the final budgets and projection. The budget format includes the presentation of actual expenditures from the prior fiscal years, budget data for the current fiscal year, and budget data for the proposed budget year.

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

Implementation of Plans

Oversight into the compliant and efficient use of funds allocated for the operational budget involve systems, processes and policies that outline requirements to support the solvent use of funds. The Board approved fiscal policies drive the practices implemented in the finance department.

All fiscal transactions are prepared by AIMS College Prep and processed through a back-office provider. The back-office services provider maintains supporting records in sufficient detail to prepare the Schools' financial reports, including:

A. Annually:
    1. Financial statements for audit
    2. Annual budget
B. Monthly:
    1. Trial balance
    2. Internally generated budget vs. actual financial statements
    3. Billing invoices to funding sources
    4. Updating the cash flow projection
C. Periodically:
    1. IRS Forms 941 and payroll tax returns and comparable state taxing authority returns

Purchase order requisitions and approvals are processed through approval workflow within an internal purchase order software (Spendwise). All submitted requisitions are required to be reviewed for accuracy and compliancy then approved through an automated workflow system. Business Services provides downloaded approved purchase order information with subsequent funding information to the back office provider for check processing and GL application. All checks are issued and mailed out by the back-office provider.

Payroll and payroll changes are recorded and processed in the PAYCOM system. In April 2023 AIMS K12 implemented the use of PAYCOM. PAYCOM is a cloud based HR (Human Resources) and payroll software that allows AIMS to track and employee throughout their employment lifecycle. The system allows the user to create processes using review and approval workflows, documentation, forms, external system interfaces. The system processes talent acquisition, time tracking, mandated training tracking, benefits administration, talent acquisition, salaries updates/changes, position management and payroll generation and check issuance. The fiscal back-office provider and benefits broker have specialized access to the system to conduct the data requirements needed to conduct their contracted work. All processes listed are used to monitor and manage the personnel component of fiscal management.

Position control is used to create, maintain and monitor the funded positions and appropriate posting to the GL. Unique position codes are applied to funded positions and shared with Program Compliance department for updating position availability in the PAYCOM system. Position control is managed outside of the PAYCOM system by the Director of Business Operations. Position requisition forms are required to request a creation, change or elimination of a position within the budget. The document requires all compliant approvals and documentation attached before processing. Once the request is processed then the change is updated in the PAYCOM system for tracking.

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Ensuring Sustainability

AIMS community, Board and staff are the stakeholders of a sound and solvent budget

As per Board Policy 314, AUDIT/FINANCE Committee, A maximum of two and a minimum of one member(s) of the Board of Directors will act as an audit/finance subcommittee. Staff will review and present an analysis of independent auditor proposals to the committee and make a recommendation for selection of independent auditor. The committee will recommend and the Board will select the independent auditor and review the scope and results of the audit. The Board also receives notice of any consequential irregularities and management letter comments that the auditor noted during the engagement. Additionally, the committee will develop a corrective action plan to address all relevant weaknesses noted by the auditor. The Board of Directors will also review and approve if, required, all financial information of the American Indian Public Charter School I.

The Executive Director and Director of Business Operations (or designees) shall ensure that the district's financial management systems and procedures provide for the following:

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

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

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

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

5. Comparison of actual expenditures with budgeted amounts for each federal award

6. Written procedures to implement provisions governing payments.

7. Written procedures for determining the allow ability of costs in accordance with the terms and conditions of the grant award

The Executive Director and Director of Business Operations (or designees) shall develop and implement appropriate internal control processes to reasonably assure that transactions are properly executed, recorded, and accounted for so that the district can prepare reliable financial statements and federal reports, maintain accountability over assets, and demonstrate compliance with federal laws, regulations, and conditions of the federal award.

The Head of School (or his/her designee) will contribute to the required plan design, engaging with community and the presentation of plans to the Board of Directors. School leadership is responsible for the execution of transactions and submission for processing and recording. Any discrepancies between the transactions and the approved plans are to be address for reconciliation.

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The Director Operations is the liaison between the school site leadership and the central office management team. Serving as operations support, this role confers, guides, recommends and assists with the design and implementation of the project plans and budget.

The Program Compliance department oversees the compliancy of plans, expenses and practices. As the PAYCOM experts, this department plays a role in talent acquisition, mandated reporting, salary placement, State and Federal plan approvals, purchase order approvals, and spending patterns. Program compliance plays a vital role in aligning resources to expenses. Ensuring plans follow the compliant process for approval.

As of July 2025, the Budget revision process will be fluid throughout the year, and will occur as requested by Budget stakeholders. Budget revisions occur for 1st Interim, 2nd Interim, Mid-Year Compliance Committee Review and Adoption Budget.

Interim Revisions:
First and 2nd Interim, the snapshot of fiscal activity 1st and 2nd quarter, are required state reporting cycle reflecting revenue adjustments capturing the actual students attending through census data and aligning the program expenses to reflect any changes if necessary.

Requirements:

Alignment of Budget
Alignment of Plan (School Support/Compliance approval Required)
Plan Revisions submitted to Community committees
Community reviewed/approved plans submitted to Board for approval
Interim Revisions submitted to Board for approval
Interim revision reports submitted to Authorizer for review/approval
Interim revision reports submitted to Alameda County Office of Education

REPORTING PERIODS:
1st Interim:

BUDGET BOARD SUBMISSION DATE:	**December 9th, 2025**
AUTHORIZER DUE DATE:	December 1, 2025
COUNTY OFFICE DUE DATE:	December 15, 2025

2nd Interim

BUDGET BOARD SUBMISSION DATE:	**February 17, 2026**
AUTHORIZER DUE DATE:	February 27, 2026
COUNTY OFFICE DUE DATE:	March 15, 2026

Annual Compliance Committee Review

In order to ensure the compliant use of federal Funds, the Executive Director and the Program Compliance director shall follow the protocols for the compliancy review process:

The Executive Director, in partnership with the Business Office, Program Compliance, and Director of Teaching and Learning compose the Compliance Review Committee to review the compliant use of designated funds and all required documentation in accordance with State and Federal Guidelines. This meeting is held in January of each year per Board Policy.

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Auditing

The Board of Trustees arranges annually for a qualified certified public accounting firm to conduct an audit of the AIMS K-12 Charter Schools financial statements in accordance with Government Auditing Standards and the Governmental Accounting Standards Board.

Enrollment

In accordance with the Charter Agreement with Oakland Unified School District, all schools within AIMS K-12 College Prep Charter are recruiting to come closer to reaching full enrollment capacity.

Fiscal Reporting for First Interim

Fiscal reports for First Interim 25-26 for each Charter will presented along with this cumulative presentation of the First Interim and Budgeting process.

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

Submitter Information

Full Name: Christina Jordan
Position/Title: Director of Business Operations
Department: Business Operations

Item Details

Title of Item: AIPCS II First Interim Reports
Is this item a: ☑ New Submission
☐ Renewal
If Renewal: Please summarize any changes from the previous submission:

Approvals

Has this item been reviewed and
☐ 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:
No Committee Meetings in December

Deadline Information

Is there a submission deadline for this item?
☑ Yes ☐ No
If yes: Please indicate the deadline date (MM/DD/YYYY): 12/9/2025 to ACOE

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:

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AIMS K12 COLLEGE PREP ELEMENTARY SCHOOL

2025-2026 1st Interim Executive Memo

The specifics of the AIPCS II (Elementary) First Interim report will be presented by Miles Denniston, School Business Manager from CSMC. The below is a summary of what will be presented.

Enrollment

In accordance to the Charter Agreement with Oakland Unified School District, AIMS K12 College Prep Elementary School (AIPCS II) is recruiting to come closer to reaching full enrollment capacity. The current charter petition caps enrollment at 675.

The report below reflects enrollment numbers, the Average Daily Attendance (ADA) number and the Average Daily Attendance (ADA) percentages used in projecting the 1st Interim and budgets for the subsequent 2 years. Enrollment remained flat in the out years as a conservative approach, with the outlook towards future improvement and to ensure that we can remain fiscally solvent at current enrollment levels.

CATEGORY	24-25 ACTUALS	JUNE BUDGET 25-26	VARIANCE	FIRST INTERIM	VARIANCE	26-27	27-28
TOTAL ENROLLMENT	617.00	595	(22)	525	(70)	575	575
AVERAGE DAILY ATTENDANCE	577.7	571.2	(6.5)	500.0	(71.2)	547.6	547.6

Revenues

State and Federal funds are the primary revenue source for AIMS K12 College Prep Elementary School. State revenues represent 91.9% of AIMS Elementary School budget, Federal resources generate the final 6.6% and local resources make up less than 1.5% of revenue when recognized. Local revenues for the Elementary school generally consist of donations.

AIMS Elementary's fiscal year is from July 1 to June 30, as prescribed for all governmental agencies in the state. AIMS Elementary 2025-2026 1st Interim Budget is projected as $11,060,965. This is a slight decrease in revenue from adoption based on revised enrollment.

The 2025-2026 1st Interim FCMAT LCFF calculator was used in the revenue projections in with the July 2025 SSC Dart Board outlining per pupil allocations. A review of prior year actuals with an adjustment for enrollment and a cola of was applied to funds that were not outlined in the dartboard.

	CATEGORY	24-25 ACTUALS	JUNE BUDGET 25-26	VARIANCE	FIRST INTERIM	VARIANCE	26-27	27-28
REVENUE	State LCFF Revenue	8,092,636	8,215,539	122,903	7,187,646	(1,027,893)	$ 8,048,402	$ 8,323,471
	Federal Revenue	1,095,293	735,725	(359,568)	738,469	2,744	$ 833,235	$ 858,398
	Other State Revenue	2,987,148	2,506,556	(480,592)	3,055,774	549,218	$ 2,755,582	$ 2,529,740
	Local Revenue	757,839	165,002	(592,838)	167,040	2,039	$ 188,476	$ 194,168
	TOTAL REVENUE	**12,932,916**	**11,622,821**	**(1,310,095)**	**11,148,929**	**(473,892)**	**$ 11,825,695**	**$ 11,905,778**

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LCFF REVENUES:

Enrollment growth and the Governors Final 2025-2026 Approved Budget assumptions reflected in the 1st Interim LCFF calculator, impacted the allocation for the Education Protection Act funding component of the LCFF revenue.

ACCT	RESOURCE	ACCOUNT NAME	24-25 ACTUALS	JUNE BUDGET 25-26	FIRST INTERIM	VARIANCE	26-27	27-28
LCFF				2.30%			3.02%	3.42%
8011		LCFF Revenues	3,954,795	4,821,901.00	3,573,048	(1,248,853)	3,969,951	4,105,538
8012	1400	Education Protection Account Rev	1,811,684	1,164,125.00	1,649,435	485,310	1,926,104	2,065,586
8019		Prior Year Income/Adjustments	89,833		-	-	-	-
8096		Charter Schools Funding In-Lieu (	2,236,324	2,229,513	1,965,163	(264,350)	2,152,347	2,152,347
80XX		---	-		-	-	-	-
80XX		---	-		-	-	-	-
		TOTAL LCFF REVENUE	8,092,636	8,215,539	7,187,646	(1,027,893)	8,048,402	8,323,471

FEDERAL REVENUE

Title III: as part of the consortium with AIPCS II, all three schools share the Title III funding.

ACCT	RESOURCE	ACCOUNT NAME	24-25 ACTUALS	JUNE BUDGET 25-26	FIRST INTERIM	VARIANCE	26-27	27-28
FEDERAL				2.30%	2.30%		3.02%	3.42%
8181	3310	Special Education - Entitlement	102,216	110,596	90,512	(20,084)	102,127	105,211
8182	3327	Special Education - Mental Healt	7,644	-	6,769	6,769	7,637	7,868
8220	5310	Federal Child Nutrition Programs	348,167	347,536	308,300	(39,236)	347,863	358,369
8290		All Other Federal Revenue	387,962	-	-	-	-	-
8291	3010	Title I Federal Revenue	197,393	198,592	209,746	11,154	236,662	243,809
8292	4035	Title II	27,016	25,000	76,874	51,874	86,739	89,359
8293	4203	Title III Federal Revenue	11,170	40,000	22,706	(17,294)	25,620	26,394
8294	4127	Title IV	13,724	14,000	23,562	9,562	26,586	27,389
8295		Title V Federal Revenue	-	-	-	-	-	-
80XX		---	-	-	-	-	-	-
80XX		---	-	-	-	-	-	-
		TOTAL FEDERAL REVENUE	1,095,293	735,725	738,469	2,744	833,235	858,398

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OTHER STATE

For 2025-2026 First Interim, the Nutrition and Special Education program were aligned to program allocations.

ACCT	RESOURCE	ACCOUNT NAME	24-25 ACTUALS	JUNE BUDGET 25-26	FIRST INTERIM	VARIANCE	26-27	27-28
OTHER STATE				2.30%			3.02%	3.42%
8520	5310	State Child Nutrition Program	119,583	129,085	105,890	(23,195)	119,478	123,087
8550		Mandated Block Grant	12,126	11,722	10,738	(984)	12,115	12,481
8560	1100(	State Lottery Revenue	177,679	159,524	157,334	(2,190)	177,524	182,886
8590		All Other State Revenues	2,070,886	1,759,392	2,321,697	562,304	1,927,303	1,676,447
8591	6030	SB 740 Revenue	-	-	-	-	-	-
8599		Prior Year State Income	87,260			-	-	-
8791	6500	SPED State/Other Transfers of Ap	519,614	446,832	460,116	13,283	519,161	534,840
8792	6500	SPED State/Other Transfers of Ap	-	-	-	-	-	-
8596		ASES	-	-	-	-	-	-
80XX		---		-	-	-	-	-
80XX		---		-	-	-	-	-
		TOTAL OTHER STATE REVENUE	2,987,148	2,506,556	3,055,774	549,218	2,755,582	2,529,740

The outline below identifies the allocations of restricted other state funding for use in the out years. This also highlights the overall revenue differences between years. The expansion of the use of the Arts & Music Grant through 25-26 will stabilize the program.

Strategically utilizing the funds in the future will allow a for a contingency for program consistency

For the 2025-2026 1st Interim, All Other State Funds (object code 8590), reflect $198,150 increase from the June projection, please see the breakdown below.

ACCT	RESOURCE	ACCOUNT NAME	24-25 ACTUALS	JUNE BUDGET 25-26	FIRST INTERIM	VARIANCE	26-27	27-28
		OTHER STATE REVENUE ACCT BREAKDOWN						
8590	6266	Educator Effectiveness	4,009.25	64,000.00	123,834	59,834		-
8590	7435	Learning Recovery Block Grant	637,386.52	300,000.00	70,000	(230,000)	300,000	
8590	6770	Prop 28 Art and Music		103,000.00	122,800	19,800	100,000	103,020
8590	6762	ic Instructional Materials BLK GRNT	235,630.57		162,826	162,826		-
8590	2600	ELOP	986,949.08	1,089,113.41	1,430,970	341,857	1,063,260	1,095,370
8590	6010	ASES	180,160.86	203,279.00	82,000	(121,279)	92,523	95,317
8590	6546	Mental Health	48,127.00		99,266	99,266	112,004	115,387
8590	7426	ELO	(26,177.00)		-	-	-	-
8590	9020	Classified Teacher Grant	4,800.00		230,000	230,000	259,515	267,353
		TOTAL OTHER STATE REVENUE ACCT BREAKDOWN	2,070,886	1,759,392	2,321,697	562,304	1,927,303	1,676,447

LOCAL

AIMS Elementary School receives local revenue from donations. Funds are recognized upon receipt.

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Expenses

AIMS Elementary allocates conservatively to ensure the sustainability of its annual budget. Expenses in the current year and future years for AIMS Elementary reflect the cola increase for non-salary items. A goal of a 3% cash reserve is the focus during the allocation of funds.

The total 2025-2026 1st Interim projected expenses for AIMS K12 College Prep Elementary School are projected at $11,060,965.

	CATEGORY	24-25 ACTUALS	JUNE BUDGET 25-26	VARIANCE	FIRST INTERIM	VARIANCE	26-27	27-28
EXPENSES	Certificated Salaries	2,547,512	3,844,033	1,296,522	2,290,570	(1,553,463)	$ 2,524,929	$ 2,562,803
	Classified Salaries	1,253,913	1,595,572	341,659	1,743,428	147,856	$ 1,769,579	$ 1,802,632
	Benefits	1,221,310	1,417,823	196,512	1,047,914	(369,909)	$ 1,085,374	$ 1,101,655
	TOTAL PERSONNEL EXPENSES	*5,022,735*	*6,857,428*	*1,834,693*	*5,081,912*	*(1,775,515)*	*$ 5,379,883*	*$ 5,467,089*
	Books and Supplies	1,226,274	961,617	(264,657)	740,000	(221,617)	$ 832,369	$ 854,843
	Services and Other Operating Expenses	5,604,557	2,855,253	(2,749,304)	4,648,376	1,793,123	$ 4,780,550	$ 4,830,202
	Capital Outlay	325,970	339,653	13,683	289,209	(50,444)	$ 297,018	$ 305,037
	Other Outgoing	301,467	249,745	(51,722)	301,467	51,722	$ 309,607	$ 317,966
	TOTAL OTHER EXPENSES	*7,458,268*	*4,406,267*	*(3,052,001)*	*5,979,052*	*1,572,785*	*$ 6,219,542*	*$ 6,308,048*
	TOTAL EXPENSES	**12,481,003**	**11,263,695**	**(1,217,308)**	**11,060,965**	**(202,730)**	**$ 11,599,425**	**$ 11,775,137**

Salaries & Benefits

Salary compensation represents 36.5% of expenses allocated in the AIMS Elementary School 25-26 projected budget. AIMS offers a competitive compensation package for both certificated and classified staff. The AIMS salary schedule reflects a 1.5% increase to base salary in outgoing years. Employee Benefit expenses at AIMS averages 9.5%. This can vary greatly due to two primary factors: Health and Welfare benefit costs in the current period and PERS participation.

The Public Employee Retirement System (PERS) is required for all eligible classified employees and school administration. PERS rates are implemented in accordance with the State retirement rubric and are deducted on a bi-monthly basis.

AIMS does not offer STRS retirement system supplementing by matching employee contributions at 3% for certificated employees participating in offered voluntary 403B options. AIPCS II covers the employee portion of all AIMS K12 employer-based Health and Welfare options that the employee participates in. Health and welfare benefits are defined as medical, dental, vision and life insurance premiums. The PAYCOM system processes benefit requests and AIMS K12 partners with a benefit broker to manage and maintain the benefit packages.

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Staffing

In order to ensure plan implementation, staffing needs and funding obligations are being met during the school year the posting, hiring and position funding process will be defined using a Unique Position Code Position control is a system of tracking information based on positions rather than employees. That is, all the pertinent information about a position such as the salary range, qualifications, or benefits eligibility remain constant in the system whether or not there's already someone assigned to the role.

Other Operating Services

District-wide contracted operating services, such as fiscal back-office, PAYCOM support and auditing services expenses are shared between the schools and billed as a Central Office Expense. For FY25-26, those costs are expected to total $261,340 for AIPCS II.

AIMS K12 PROGRAM ASSUMPTIONS	AIPCS II
Audit Services *in CMO	$ 26,010
Charter School Management Corporation *in CMO	$ 197,957
PAYCOM HR/Payroll Services *in CMO	$ 37,373

Summary

For the 2025-2026 1st Interim Budget, AIMS K12 College Prep Elementary School has projected $11,148,929 in revenue and $11,060,965 in expenses. This provides a $87,964 surplus; added to the Ending Fund Balance, bringing the total Ending Fund Balance $6,009,545, providing approximately 366 days of operation.

Coversheet

AIMS HS First Interim Reports

Section: IV. Action Items
Item: E. AIMS HS First Interim Reports
Purpose: Vote
Submitted by:
Related Material:
_AIMS Board Submission Cover Letter - AIPHS First Interim Reports PDF.pdf
AIMS K12 CHARTER DISTRICT 2526 1st Interim Exec Memo.docx
01612590111856 AIMS High 25-26 1st Interim report.xlsx
AIMS_K12_HIGH_2526_1st_Interim_Exec_Memo ver2.docx

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

Submitter Information

Full Name: Christina Jordan
Position/Title: Director of Business Operations
Department: Business Operations

Item Details

Title of Item: AIPHS First Interim Reports
Is this item a: ☑ New Submission
☐ Renewal
If Renewal: Please summarize any changes from the previous submission:

Approvals

Has this item been reviewed and

- ☐ 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:
No Committee Meetings in December

Deadline Information

Is there a submission deadline for this item?

☑ Yes ☐ No

If yes: Please indicate the deadline date (MM/DD/YYYY): 12/1/25 to OUSD

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:

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AIMS K12 COLLEGE PREP CHARTER DISTRICT
2025-2026 1st Interim Executive Memo

AIMS K12 College Prep Charter District began as AIMS K12 College Prep Middle School (AIPCS I) which was the first school established within the AIMs community in 1995, formerly known. The expansion of schools, including AIMS College Prep High School and American Indian Public Charter School II (AIPCS II) followed in 2006. The Charter is located in the city of Oakland in Alameda County.

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 once a month on the third Tuesday of each month. 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 in FY25-26 are led by Interim Executive Director Marco Menendez.

Budget Summary

AIMS recognizes the importance of sound fiscal planning. The annual budget is a financial expression of the educational program of the school and it mirrors any problems and difficulties that confront the educational system. The budget is more than a financial instrument and it requires on the part of the staff, public, leadership and Board a cooperative effort to ensure sound fiscal practices for achieving the goals and mission of the school.

The operating budget will be prepared and presented in line with state policy and is developed and refined in accordance with these same requirements. The Executive Director assigns the tasks of Budget Officer to the Director of Business Operations. The four general areas of responsibility of the of the Budget Officer will be budget preparation, budget presentation, budget monitoring and reporting. A back-office provider maintains the accounting records.

The Executive Director (or his/her delegate), shall prepare or cause to be prepared a proposed comprehensive budget for the ensuing fiscal year. The budget document shall be presented to the AIMS K-12 Governing Board, and shall comply with the basis of budgeting. The basis of budgeting is used to describe when events or transactions are recorded and recognized. AIMS Middle will maintain their accounting records and related financial reports on the accrual basis of accounting.

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

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

State General Fund - This funding is used to account for all financial resources associated with the operation of the schools. In addition, all activities relating to Student Activities should be separately identified and recorded within this fund.

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Special State Funds - ASES: Afterschool Program, Educator Effectiveness Block Grant, Art and Music Block Grant, Learning Recovery Block Grant, Mental Health, Prop 28 Music and Art, Special Education Funding

Local Funds - Parcel Measure G1, Donations, Grants and rental income

Federal Funds
AIMS K12 College Prep Charter District 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)
Title III, ELA
Title VI, Part A: Student Support & Academic Enrichment
Food Program: Funding to provide meals to those students qualifying for free or reduced lunches.
Facilities Grant *(Potential future funding) **

Budget Development and Monitoring

AIMS Middle School budgeting process consists of four stages: Planning and Preparing, Allocation of Funds, Implementation of Plans, Ensuring Sustainability.

Planning and Preparing

Planning and preparing involves a review of student data, leadership goals, plan requirements and our mission prior to plan development. District-wide assumption guidelines are created. School and department leaders coordinate with Health and School Support department to begin to align the plans, review for compliancy with the Program Compliance Department and begin scheduling the annual budget review with SSC and LCAP Advisory committees.

In preparation of the annual operating and capital budget and cash flow projection, the back-office business services provider prepares a preliminary budget for each charter, and projections for review by the Executive Director and Director of Business Operations in collaboration with all relevant AIMS' staff.

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

The back-office business services provider in collaboration with the Director of Business Operations, the Executive Director, and all other Budget Stakeholders will review the budgets and projections submitted for completeness and reasonableness.

The Board of Trustees approves and adopts the final budgets and projection. The budget format includes the presentation of actual expenditures from the prior fiscal years, budget data for the current fiscal year, and budget data for the proposed budget year.

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

Implementation of Plans

Oversight into the compliant and efficient use of funds allocated for the operational budget involve systems, processes and policies that outline requirements to support the solvent use of funds. The Board approved fiscal policies drive the practices implemented in the finance department.

All fiscal transactions are prepared by AIMS College Prep and processed through a back-office provider. The back-office services provider maintains supporting records in sufficient detail to prepare the Schools' financial reports, including:

A. Annually:
    1. Financial statements for audit
    2. Annual budget
B. Monthly:
    1. Trial balance
    2. Internally generated budget vs. actual financial statements
    3. Billing invoices to funding sources
    4. Updating the cash flow projection
C. Periodically:
    1. IRS Forms 941 and payroll tax returns and comparable state taxing authority returns

Purchase order requisitions and approvals are processed through approval workflow within an internal purchase order software (Spendwise). All submitted requisitions are required to be reviewed for accuracy and compliancy then approved through an automated workflow system. Business Services provides downloaded approved purchase order information with subsequent funding information to the back office provider for check processing and GL application. All checks are issued and mailed out by the back-office provider.

Payroll and payroll changes are recorded and processed in the PAYCOM system. In April 2023 AIMS K12 implemented the use of PAYCOM. PAYCOM is a cloud based HR (Human Resources) and payroll software that allows AIMS to track and employee throughout their employment lifecycle. The system allows the user to create processes using review and approval workflows, documentation, forms, external system interfaces. The system processes talent acquisition, time tracking, mandated training tracking, benefits administration, talent acquisition, salaries updates/changes, position management and payroll generation and check issuance. The fiscal back-office provider and benefits broker have specialized access to the system to conduct the data requirements needed to conduct their contracted work. All processes listed are used to monitor and manage the personnel component of fiscal management.

Position control is used to create, maintain and monitor the funded positions and appropriate posting to the GL. Unique position codes are applied to funded positions and shared with Program Compliance department for updating position availability in the PAYCOM system. Position control is managed outside of the PAYCOM system by the Director of Business Operations. Position requisition forms are required to request a creation, change or elimination of a position within the budget. The document requires all compliant approvals and documentation attached before processing. Once the request is processed then the change is updated in the PAYCOM system for tracking.

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Ensuring Sustainability

AIMS community, Board and staff are the stakeholders of a sound and solvent budget

As per Board Policy 314, AUDIT/FINANCE Committee, A maximum of two and a minimum of one member(s) of the Board of Directors will act as an audit/finance subcommittee. Staff will review and present an analysis of independent auditor proposals to the committee and make a recommendation for selection of independent auditor. The committee will recommend and the Board will select the independent auditor and review the scope and results of the audit. The Board also receives notice of any consequential irregularities and management letter comments that the auditor noted during the engagement. Additionally, the committee will develop a corrective action plan to address all relevant weaknesses noted by the auditor. The Board of Directors will also review and approve if, required, all financial information of the American Indian Public Charter School I.

The Executive Director and Director of Business Operations (or designees) shall ensure that the district's financial management systems and procedures provide for the following:

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

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

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

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

5. Comparison of actual expenditures with budgeted amounts for each federal award

6. Written procedures to implement provisions governing payments.

7. Written procedures for determining the allow ability of costs in accordance with the terms and conditions of the grant award

The Executive Director and Director of Business Operations (or designees) shall develop and implement appropriate internal control processes to reasonably assure that transactions are properly executed, recorded, and accounted for so that the district can prepare reliable financial statements and federal reports, maintain accountability over assets, and demonstrate compliance with federal laws, regulations, and conditions of the federal award.

The Head of School (or his/her designee) will contribute to the required plan design, engaging with community and the presentation of plans to the Board of Directors. School leadership is responsible for the execution of transactions and submission for processing and recording. Any discrepancies between the transactions and the approved plans are to be address for reconciliation.

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The Director Operations is the liaison between the school site leadership and the central office management team. Serving as operations support, this role confers, guides, recommends and assists with the design and implementation of the project plans and budget.

The Program Compliance department oversees the compliancy of plans, expenses and practices. As the PAYCOM experts, this department plays a role in talent acquisition, mandated reporting, salary placement, State and Federal plan approvals, purchase order approvals, and spending patterns. Program compliance plays a vital role in aligning resources to expenses. Ensuring plans follow the compliant process for approval.

As of July 2025, the Budget revision process will be fluid throughout the year, and will occur as requested by Budget stakeholders. Budget revisions occur for 1st Interim, 2nd Interim, Mid-Year Compliance Committee Review and Adoption Budget.

Interim Revisions:
First and 2nd Interim, the snapshot of fiscal activity 1st and 2nd quarter, are required state reporting cycle reflecting revenue adjustments capturing the actual students attending through census data and aligning the program expenses to reflect any changes if necessary.

Requirements:

Alignment of Budget
Alignment of Plan (School Support/Compliance approval Required)
Plan Revisions submitted to Community committees
Community reviewed/approved plans submitted to Board for approval
Interim Revisions submitted to Board for approval
Interim revision reports submitted to Authorizer for review/approval
Interim revision reports submitted to Alameda County Office of Education

REPORTING PERIODS:
1st Interim:

BUDGET BOARD SUBMISSION DATE:	**December 9th, 2025**
AUTHORIZER DUE DATE:	December 1, 2025
COUNTY OFFICE DUE DATE:	December 15, 2025

2nd Interim

BUDGET BOARD SUBMISSION DATE:	**February 17, 2026**
AUTHORIZER DUE DATE:	February 27, 2026
COUNTY OFFICE DUE DATE:	March 15, 2026

Annual Compliance Committee Review

In order to ensure the compliant use of federal Funds, the Executive Director and the Program Compliance director shall follow the protocols for the compliancy review process:

The Executive Director, in partnership with the Business Office, Program Compliance, and Director of Teaching and Learning compose the Compliance Review Committee to review the compliant use of designated funds and all required documentation in accordance with State and Federal Guidelines. This meeting is held in January of each year per Board Policy.

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Auditing

The Board of Trustees arranges annually for a qualified certified public accounting firm to conduct an audit of the AIMS K-12 Charter Schools financial statements in accordance with Government Auditing Standards and the Governmental Accounting Standards Board.

Enrollment

In accordance with the Charter Agreement with Oakland Unified School District, all schools within AIMS K-12 College Prep Charter are recruiting to come closer to reaching full enrollment capacity.

Fiscal Reporting for First Interim

Fiscal reports for First Interim 25-26 for each Charter will presented along with this cumulative presentation of the First Interim and Budgeting process.

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:

01612590111856 AIMS High 25-26 1st Interim report.xlsx

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AIMS K12 COLLEGE PREP HIGH SCHOOL

2025-2026 1st Interim Executive Memo

The specifics of the AIPHS (High School) First Interim report will be presented by Miles Denniston, School Business Manager from CSMC. The below is a summary of what will be presented.

Enrollment

In accordance to the Charter Agreement with Oakland Unified School District, AIMS K12 College Prep High School is recruiting to come closer to reaching full enrollment capacity. The current charter petition caps enrollment at 450. AIMS High School Middle is actively recruiting to obtain the numbers closer to the projected adopted budget but in the financial plan we are assuming our current lower enrollment to be fiscally conservative.

The report below reflects enrollment numbers, the Average Daily Attendance (ADA) number and the Average Daily Attendance (ADA) percentages used in projecting the 1st Interim and budgets for the subsequent 2 years. Enrollment remained flat in the out years as a conservative approach, with the outlook towards future improvement and to ensure that we can remain fiscally solvent at current enrollment levels.

CATEGORY	24-25 ACTUALS	JUNE BUDGET 25-26	FIRST INTERIM	VARIANCE	26-27	27-28
TOTAL ENROLLMENT	386.00	371	362	(9)	362	362
AVERAGE DAILY ATTENDANCE	362.9	355.3	350.1	(5.3)	350.1	350.1

Revenues

State and Federal funds are the primary revenue source for AIMS K12 College Prep High School. State revenues represent 95.1% of AIMS High School budget, Federal resources generate the final 4.9% and local resources make up less than 1% of revenue when recognized. Local revenues for the High school generally consist of donations.

AIMS High's fiscal year is from July 1 to June 30, as prescribed for all governmental agencies in the state. AIMS High 2025-2026 1st Interim Budget is projected as $7,215,883. This is a slight increase in revenue increase from adoption based on revised estimates of Federal Funding.

The 2025-2026 1st Interim FCMAT LCFF calculator was used in the revenue projections in with the July 2025 SSC Dart Board outlining per pupil allocations. A review of prior year actuals with an adjustment for enrollment and a cola of was applied to funds that were not outlined in the dartboard.

	CATEGORY	24-25 ACTUALS	JUNE BUDGET 25-26	FIRST INTERIM	VARIANCE	26-27	27-28
REVENUE	State LCFF Revenue	5,922,195	5,696,141	5,617,034	(79,107)	$ 5,665,971	$ 5,859,712
	Federal Revenue	430,493	327,343	355,979	28,636	$ 361,256	$ 371,863
	Other State Revenue	784,881	1,040,108	1,242,869	202,762	$ 947,816	$ 888,432
	Local Revenue	379,234	-	-	-	$ -	$ -
	TOTAL REVENUE	**7,516,803**	**7,063,592**	**7,215,883**	**152,291**	**$ 6,975,042**	**$ 7,120,008**

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LCFF REVENUES:

Enrollment growth and the Governors Final 2025-2026 Approved Budget assumptions reflected in the 1st Interim LCFF calculator, impacted the allocation for the Education Protection Act funding component of the LCFF revenue.

ACCT	RESOURCE	ACCOUNT NAME	24-25 ACTUALS	JUNE BUDGET 25-26	FIRST INTERIM	VARIANCE	26-27	27-28
LCFF				2.30%	2.30%		3.02%	3.42%
8011		LCFF Revenues	2,927,698	3,452,379.00	2,753,684	(698,695)	2,757,697	2,899,027
8012	1400	Education Protection Account Revenu	1,507,373	856,781.00	1,487,540	630,759	1,532,464	1,584,875
8019		Prior Year Income/Adjustments	80,538		-	-	-	-
8096		Charter Schools Funding In-Lieu of P	1,406,586	1,386,981	1,375,810	(11,171)	1,375,810	1,375,810
80XX		---	-		-	-	-	-
80XX		---	-		-	-	-	-
		TOTAL LCFF REVENUE	5,922,195	5,696,141	5,617,034	(79,107)	5,665,971	5,859,712

FEDERAL REVENUES

Federal revenue increased for in the Nutrition Program indicating growth in participation levels.

Reductions in Title III, as part of the consortium with AIPCS II, we expensed at AIPCS II. All three schools share the Title III funding.

ACCT	RESOURCE	ACCOUNT NAME	24-25 ACTUALS	JUNE BUDGET 25-26	FIRST INTERIM	VARIANCE	26-27	27-28
FEDERAL				2.30%	2.30%		3.02%	3.42%
8181	3310	Special Education - Entitlement	59,897	69,370	59,109	(10,261)	59,987	61,799
8182	3327	Special Education - Mental Health	4,414	5,946	4,356	(1,590)	4,421	4,554
8220	5310	Federal Child Nutrition Programs	132,155	107,027	130,416	23,389	132,355	136,352
8290		All Other Federal Revenue	76,384	-	-	-	-	-
8291	3010	Title I Federal Revenue	116,841	120,000	115,304	(4,696)	117,018	120,552
8292	4035	Title II	15,291	15,000	15,090	90	15,314	15,777
8293	4203	Title III Federal Revenue	15,510		21,836	21,836	22,161	22,830
8294	4127	Title IV	10,000	10,000	9,868	(132)	10,000	10,000
8295		Title V Federal Revenue	-	-	-	-	-	-
80XX		---	-	-	-	-	-	-
80XX		---	-	-	-	-	-	-
		TOTAL FEDERAL REVENUE	430,493	327,343	355,979	28,636	361,256	371,863

OTHER STATE

For 2025-2026 First Interim, the Nutrition and Special Education program were aligned to program allocations.

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ACCT	RESOURCE	ACCOUNT NAME	24-25 ACTUALS	JUNE BUDGET 25-26	FIRST INTERIM	VARIANCE	26-27	27-28
OTHER STATE				2.30%			3.02%	3.42%
8520	5310	State Child Nutrition Program	49,960	42,613	49,302	6,689	50,035	51,546
8550		Mandated Block Grant	19,462	20,271	19,206	(1,065)	19,491	20,080
8560	1100(1	State Lottery Revenue	112,138	99,245	110,662	11,417	112,307	115,699
8590		All Other State Revenues	272,877	521,221	719,371	198,150	416,536	341,108
8591	6030	SB 740 Revenue	-	-	-	-	-	-
8599		Prior Year State Income	(18,474)			-	-	-
8791	6500	SPED State/Other Transfers of Apport	348,919	356,758	344,328	(12,430)	349,446	359,999
8792	6500	SPED State/Other Transfers of Apport	-	-	-	-	-	-
8596	6010	ASES	-	-	-	-	-	-
80XX		---		-	-	-	-	-
80XX		---		-	-	-	-	-
		TOTAL OTHER STATE REVENUE	784,881	1,040,108	1,242,869	202,762	947,816	888,432

The outline below identifies the allocations of restricted other state funding for use in the out years. This also highlights the overall revenue differences between years. The expansion of the use of the Arts & Music Grant through 25-26 will stabilize the program.

Strategically utilizing the funds in the future will allow a for a contingency for program consistency

For the 2025-2026 1st Interim, All Other State Funds (object code 8590), reflect $198,150 increase from the June projection, please see the breakdown below.

ACCT	RESOURCE	ACCOUNT NAME	24-25 ACTUALS	JUNE BUDGET 25-26	FIRST INTERIM	VARIANCE	26-27	27-28
		OTHER STATE REVENUE ACCT BREAKDOWN						
8590	6546	*Mental Health*	30,233.00	30,720.84	62,070	31,349	62,993	64,895
8590	7435	*Learning Recovery Block Grant*	42,678.82	145,000.00	190,000	45,000	190,000	190,000
8590	6770	*Prop 28 Art and Music*		60,000.00	100,000	40,000	91,000	70,000
8590	6762	*usic Instructional Materials BLK GRNT*	195,165.24	137,500.00	74,095	(63,405)		-
8590	7412	*Access A-G*		39,000.00	78,197	39,197		-
8590	7413	*Learning Loss A-G*		34,000.00	67,696	33,696		-
8590	6383	*Golden State Grant*		75,000.00	75,000	-		
8590	6019	*SSPD*	4,800.00		56,806	56,806	56,806	
8590	6266	*Ed Effectiveness*			15,507	15,507	15,738	16,213
		TOTAL OTHER STATE REVENUE ACCT BREAKDOWN	272,877	521,221	719,371	198,150	416,536	341,108

LOCAL

AIMS High School receives local revenue from donations. Funds are recognized upon receipt.

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Expenses

AIMS High allocates conservatively to ensure the sustainability of its annual budget. Expenses in the current year and future years for AIMS High reflect the cola increase for non-salary items. A goal of a 3% cash reserve is the focus during the allocation of funds.

The total 2025-2026 1st Interim projected expenses for AIMS K12 College Prep High School are projected at $7,099,515.

	CATEGORY	24-25 ACTUALS	JUNE BUDGET 25-26	FIRST INTERIM	VARIANCE	26-27	27-28
EXPENSES	Certificated Salaries	1,575,951	1,915,943	1,631,127	(284,816)	$ 1,555,593	$ 1,578,927
	Classified Salaries	694,377	1,247,419	884,393	(363,026)	$ 897,659	$ 911,124
	Benefits	835,165	794,792	763,291	(31,501)	$ 774,741	$ 790,236
	TOTAL PERSONNEL EXPENSES	*3,105,493*	*3,958,155*	*3,278,811*	*(679,343)*	*$ 3,227,993*	*$ 3,280,287*
	Books and Supplies	719,275	702,000	913,000	211,000	$ 865,882	$ 889,261
	Services and Other Operating Expenses	3,604,806	2,075,749	2,904,703	828,955	$ 2,503,330	$ 2,566,116
	Capital Outlay	1,658	-	3,000	3,000	$ 3,035	$ 3,117
	Other Outgoing	-	79,760	-	(79,760)	$ -	$ -
	TOTAL OTHER EXPENSES	*4,325,740*	*2,857,509*	*3,820,703*	*963,195*	*$ 3,372,247*	*$ 3,458,494*
	TOTAL EXPENSES	**7,431,232**	**6,815,663**	**7,099,515**	**283,851**	**$ 6,600,240**	**$ 6,738,781**

Salaries & Benefits

Salary compensation represents 35.4% of expenses allocated in the AIMS High School 25-26 projected budget. AIMS offers a competitive compensation package for both certificated and classified staff. The AIMS salary schedule reflects a 1.5% increase to base salary in outgoing years. Employee Benefit expenses at AIMS averages 10.8%. This can vary greatly due to two primary factors: Health and Welfare benefit costs in the current period and PERS participation.

The Public Employee Retirement System (PERS) is required for all eligible classified employees and school administration. PERS rates are implemented in accordance with the State retirement rubric and are deducted on a bi-monthly basis.

AIMS does not offer STRS retirement system supplementing by matching employee contributions at 3% for certificated employees participating in offered voluntary 403B options. AIPCS II covers the employee portion of all AIMS K12 employer-based Health and Welfare options that the employee participates in. Health and welfare benefits are defined as medical, dental, vision and life insurance premiums. The PAYCOM system processes benefit requests and AIMS K12 partners with a benefit broker to manage and maintain the benefit packages.

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Staffing

In order to ensure plan implementation, staffing needs and funding obligations are being met during the school year the posting, hiring and position funding process will be defined using a Unique Position Code Position control is a system of tracking information based on positions rather than employees. That is, all the pertinent information about a position such as the salary range, qualifications, or benefits eligibility remain constant in the system whether or not there's already someone assigned to the role.

Other Operating Services

District-wide contracted operating services, such as fiscal back-office, PAYCOM support and auditing services expenses are shared between the schools and billed as a Central Office Expense. For FY25-26, those costs are expected to total $163,978 for AIPHS.

AIMS K12 PROGRAM ASSUMPTIONS	AIMS HIGH
Audit Services *in CMO	$ 16,320
Charter School Management Corporation *in CMO	$ 124,208
PAYCOM HR/Payroll Services *in CMO	$ 23,450

Summary

For the 2025-2026 1st Interim Budget, AIMS K12 College Prep High School has projected $7,215,883 in revenue and $7,099,515 in expenses. This provides a $116,368 surplus and represents meets the required 1.5% threshold for the Loan Covenant; adding to the Ending Fund Balance, bringing the total Ending Fund Balance $3,254,971, providing approximately 198.46 days of operation.

Coversheet

Amplify Invoice

Section: IV. Action Items
Item: F. Amplify Invoice
Purpose: Vote
Submitted by:
Related Material: Amplify 408185.pdf

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

Submitter Information

Full Name: Jonathan Winn

Position/Title: Head of School AIPCS I and II

Department: AIPCS I & II

Item Details

Title of Item: Amplify Invoice

Is this item a:
- [x] New Submission
- [ ] Renewal

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

Approvals

Has this item been reviewed and
- [ ] Superintendent
- [x] 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
- [x] No

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

If no: Explain why:
No Committee Meetings in December

Deadline Information

Is there a submission deadline for this item?
- [ ] Yes
- [x] No

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

Financial Information (if applicable):

Total Cost: $ 73,713.32

Is this expenditure included in the annual budget?
- [x] Yes
- [ ] No

Please specify in which plan this expense is indicated:
- [ ] SPSA
- [x] LCAP
- [ ] Other: Williams

Amplify.

55 Washington Street, Suite 800, Brooklyn, NY 11201-1071
T: 212-213-8177 (Option 5, then 3 - 1) F: 347-662-2402

Please remit your payment to:

Amplify Education, Inc
P.O. Box 392294
Pittsburgh, PA 15251-9294

****We assess a 2.5% surcharge for credit and debit card payments. This surcharge is nonrefundable.****

For Period: 7/1/2025 - 6/30/2026

Bill To:
Aims K 12 Clg Prep Charter Dst
171 12TH ST
OAKLAND CA 94607
United States

PO NUMBER:	12373
BILL NUMBER:	**INV-408185**
CONTRACT:	PQ 250226-419326
BILL DATE:	9/12/2025
SUBTOTAL:	**$67,166.92**
SALES TAX:	**$6,546.40**
TOTAL:	**$73,713.32**
AMOUNT DUE:	**$73,713.32**
DATE DUE:	10/12/2025

Contracted Customer:
Aims K 12 Clg Prep Charter Dst
171 12TH ST
OAKLAND CA 94607
United States

CUSTOMER ID	NAME	CURRENCY	TERMS	INVOICE NUMBER
23545	Aims K 12 Clg Prep Charter Dst	USD	Net 30	INV-408185

PRODUCT	SERVICE/DESCRIPTION	SEQ #	QTY	PRICE	TOTAL PRICE
9781640894884-NIK	Amplify Science G5 Life Science Kit: Ecosystem Restoration	1	3	$1,114.40	$3,343.20
9781640895157-NIK	Amplify Science GK Physical Science Kit: Pushes and Pulls	2	2	$1,036.00	$2,072.00
9781640895164-NIK	Amplify Science G1 Physical Science Kit: Light and Sound	3	2	$1,338.40	$2,676.80
9781640895171-NIK	Amplify Science G2 Physical Science Kit: Properties of Materials	4	3	$1,133.44	$3,400.32
9781640895188-NIA	Amplify Science G3 Physical Science Kit: Balancing Forces	5	3	$812.00	$2,436.00
9781640895195-NIA	Amplify Science G4 Physical Science Kit: Energy Conversions	6	3	$1,015.84	$3,047.52
9781640895201-NIA	Amplify Science G4 Physical Science Kit: Waves, Energy, and Information	7	3	$728.00	$2,184.00
9781640895218-NIK	Amplify Science G5 Physical Science Kit: Modeling Matter	8	3	$1,049.44	$3,148.32
9781640895263-NIK	Amplify Science GK Life Science Kit: Needs of Plants and Animals	9	2	$1,002.40	$2,004.80
9781640895270-NIK	Amplify Science GK Earth Science Kit: Sunlight and Weather	10	2	$890.40	$1,780.80
9781640895287-NIA	Amplify Science G1 Life Science Kit: Animal and Plant Defenses	11	2	$840.00	$1,680.00
9781640895294-NIA	Amplify Science G1 Earth Science Kit: Spinning Earth	12	2	$638.40	$1,276.80
9781640895300-NIK	Amplify Science G2 Life Science Kit: Plant and Animal Relationships	13	3	$935.20	$2,805.60

Invoice Payment Options: Ordering Support

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Pittsburgh, PA 15251-9294

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For Period: 7/1/2025 - 6/30/2026

PRODUCT	SERVICE/DESCRIPTION	SEQ #	QTY	PRICE	TOTAL PRICE
9781640895317-NIK	Amplify Science G2 Earth Science Kit: Changing Landforms	14	3	$890.40	$2,671.20
9781640895324-NIK	Amplify Science G3 Earth Science Kit: Weather and Climate	15	3	$1,288.00	$3,864.00
9781640895331-NIA	Amplify Science G3 Life Science Kit: Inheritance and Traits	16	3	$901.60	$2,704.80
9781640895348-NIK	Amplify Science G3 Life Science Kit: Environments and Survival	17	3	$1,771.84	$5,315.52
9781640895355-NIK	Amplify Science G4 Earth Science Kit: Earth's Features	18	3	$756.00	$2,268.00
9781640895379-NIK	Amplify Science G4 Life Science Kit: Vision and Light	19	3	$1,450.40	$4,351.20
9781640895386-NIA	Amplify Science G5 Earth Science Kit: Patterns of Earth and Sky	20	3	$532.00	$1,596.00
9781640895393-NIK	Amplify Science G5 Earth Science Kit: The Earth System	21	3	$890.40	$2,671.20
9781643330532-NIA	Amplify Science Elementary School: California G1 Earth Science Unit - Spinning Earth - Early Adopter Add On	22	2	$129.92	$259.84
9781643330549-NIA	Amplify Science Elementary School: California G2 Physical Science Unit - Properties of Materials - Early Adopter Add On	23	3	$97.44	$292.32
9781643330556-NIA	Amplify Science Elementary School: California G3 Life Science Unit B - Environments and Survival - Early Adopter Add On	24	3	$97.44	$292.32
9781643330563-NIA	Amplify Science Elementary School: California G4 Physical Science Unit - Energy Conversions - Early Adopter Add On	25	3	$97.44	$292.32
9781643330570-NIA	Amplify Science Elementary School: California G5 Physical Science Unit - Modeling Matter - Early Adopter Add On	26	3	$97.44	$292.32
9781643330587-NIA	Amplify Science Elementary School: California GK Life Science Unit - Needs of Plants and Animals - Early Adopter Add On	27	2	$129.92	$259.84
9781643339580-NIA	Amplify Science Elementary School: Grade K Print Teacher Guides (1 qty per unit)	28	2	$0.00	$0.00
9781643339597-NIA	Amplify Science Elementary School: Grade 1 Print Teacher Guides (1 qty per unit)	29	2	$0.00	$0.00
9781643339603-NIA	Amplify Science Elementary School: Grade 2 Print Teacher Guides (1 qty per unit)	30	3	$0.00	$0.00
9781643339610-NIA	Amplify Science Elementary School: Grade 3 Print Teacher Guides (1 qty per unit)	31	3	$0.00	$0.00
9781643339627-NIA	Amplify Science Elementary School: Grade 4 Print Teacher Guides (1 qty per unit)	32	3	$0.00	$0.00
9781643339634-NIA	Amplify Science Elementary School: Grade 5 Print Teacher Guides (1 qty per unit)	33	3	$0.00	$0.00

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For Period: 7/1/2025 - 6/30/2026

PRODUCT	SERVICE/DESCRIPTION	SEQ #	QTY	PRICE	TOTAL PRICE
9781943228768-NI	Amplify Science G3 Student Investigation NB: Balancing Forces	34	83	$3.35	$278.05
9781943228775-NI	Amplify Science G2 Student Investigation NB: Properties of Materials	35	65	$3.35	$217.75
9781943228782-NI	Amplify Science G5 Student Investigation NB: Modeling Matter	36	95	$3.35	$318.25
9781943228799-NI	Amplify Science G4 Student Investigation NB: Energy Conversions	37	84	$3.35	$281.40
9781943228805-NI	Amplify Science G1 Student Investigation NB: Light and Sound	38	57	$2.23	$127.11
9781943228867-NI	Amplify Science GK Student Investigation NB: Pushes and Pulls	39	50	$2.23	$111.50
9781943228881-NI	Amplify Science G4 Student Investigation NB: Waves, Energy, and Information	40	84	$3.35	$281.40
9781943228904-NI	Amplify Science G5 Student Investigation NB: Ecosystem Restoration	41	95	$3.35	$318.25
9781943228928-NI	Amplify Science GK Student Investigation NB: Needs of Plants and Animals	42	50	$2.23	$111.50
9781943228942-NI	Amplify Science G3 Student Investigation NB: Environments and Survival	43	83	$3.35	$278.05
9781943228966-NI	Amplify Science G4 Student Investigation NB: Vision and Light	44	84	$3.35	$281.40
9781943228980-NI	Amplify Science G2 Student Investigation NB: Plant and Animal Relationships	45	65	$3.35	$217.75
9781945192760-NI	Amplify Science G1 Student Investigation NB: Animal and Plant Defenses	46	57	$2.23	$127.11
9781945192784-NI	Amplify Science G3 Student Investigation NB: Inheritance and Traits	47	83	$3.35	$278.05
9781945192807-NI	Amplify Science GK Student Investigation NB: Sunlight and Weather	48	50	$2.23	$111.50
9781945192821-NI	Amplify Science G2 Student Investigation NB: Changing Landforms	49	65	$3.35	$217.75
9781945192845-NI	Amplify Science G5 Student Investigation NB: Patterns of Earth and Sky	50	95	$3.35	$318.25
9781945192869-NI	Amplify Science G4 Student Investigation NB: Earth's Features	51	84	$3.35	$281.40
9781945192883-NI	Amplify Science G1 Student Investigation NB: Spinning Earth	52	57	$2.23	$127.11
9781945192906-NI	Amplify Science G3 Student Investigation NB: Weather and Climate	53	83	$3.35	$278.05

Invoice Payment Options: Ordering Support

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For Period: 7/1/2025 - 6/30/2026

PRODUCT	SERVICE/DESCRIPTION	SEQ #	QTY	PRICE	TOTAL PRICE
9781945192920-NI	Amplify Science G5 Student Investigation NB: The Earth System	54	95	$3.35	$318.25
ASMasterBundleSH-ES	Amplify Standard Shipping and Handling Science Elementary School Physical Items	55	1	$0.00	$0.00
PT00308	Amplify Science GK-5 Initial Training for Teachers (1 Day Onsite)	56	1	$3,200.00	$3,200.00
SE02887	Amplify Science CA GK Interactive Classroom Student License	57	50	$0.00	$0.00
SE02888	Amplify Science CA G1 Interactive Classroom Student License	58	57	$0.00	$0.00
SE02889	Amplify Science CA G2 Interactive Classroom Student License	59	65	$0.00	$0.00
SE02890	Amplify Science CA G3 Interactive Classroom Student License	60	83	$0.00	$0.00
SE02891	Amplify Science CA G4 Interactive Classroom Student License	61	84	$0.00	$0.00
SE02892	Amplify Science CA G5 Interactive Classroom Student License	62	95	$0.00	$0.00
SE02999	Amplify Science CA GK Interactive Classroom Teacher License	63	2	$0.00	$0.00
SE03000	Amplify Science CA G1 Interactive Classroom Teacher License	64	2	$0.00	$0.00
SE03001	Amplify Science CA G2 Interactive Classroom Teacher License	65	3	$33.33	$100.00
SE03002	Amplify Science CA G3 Interactive Classroom Teacher License	66	3	$0.00	$0.00
SE03003	Amplify Science CA G4 Interactive Classroom Teacher License	67	3	$0.00	$0.00
SE03004	Amplify Science CA G5 Interactive Classroom Teacher License	68	3	$0.00	$0.00

Subtotal	$67,166.92
Discount	
Tax Total (%)	$6,546.40
Total	**$73,713.32**

Invoice Payment Options: Ordering Support

Coversheet

Agenda Posting Certification

Section: VII. Closing Items
Item: C. Agenda Posting Certification
Purpose:
Submitted by:
Related Material: IMG_0718.JPG
IMG_0719.PNG
Screenshot 2025-12-05 at 5.33.51 PM.png

AIMS K-12 COLLEGE PREP C

AIMS K-12 COLLEGE PREP CHARTER DISTRICT

AIMS K-12 College Prep Charter District

AIMS Regular Board Meeting

Date and Time
Tuesday December 9, 2025 at 5:00 PM PST

Location
171 12th Street, Oakland, CA 94607

Members of the public, staff, and faculty may join virtually at:

https://us05web.zoom.us/j/4853268122?pwd=MkByUUdzRFdkVzBFMzlQeVVDUFhUT09
Meeting ID: 485 326 8122
Passcode: rcjFZ5

Click here to Submit Public Comment - https://bit.ly/aimsboardcomment

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The meeting agenda will be posted at least 72 hours prior to the scheduled meeting time

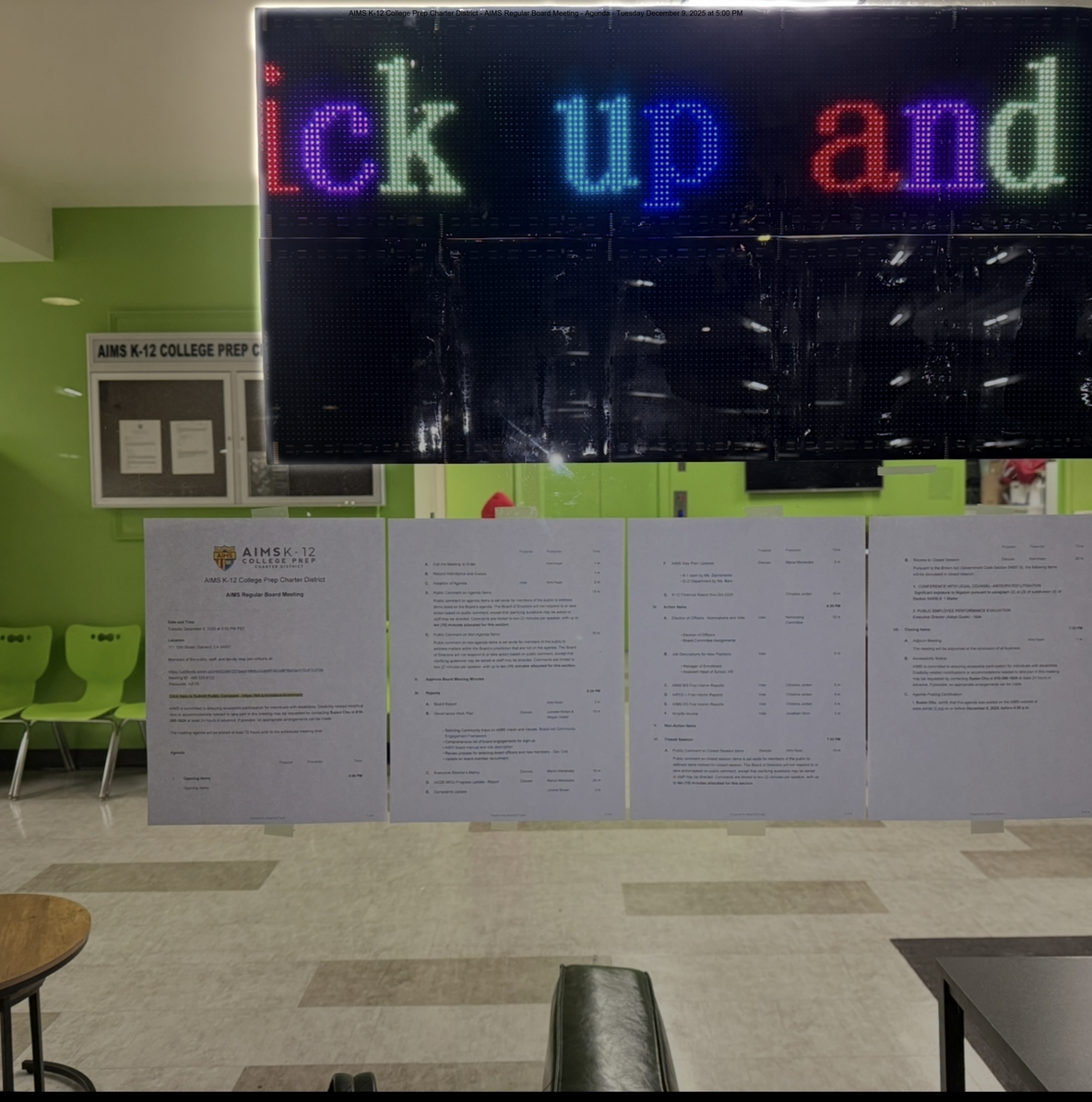
Agenda

		Purpose	Presenter	Time
I.	**Opening Items**			**5:00 PM**
	Opening Items			

		Purpose	Presenter	Time
A.	Call the Meeting to Order		Kimi Kean	1 m
B.	Record Attendance and Guests			1 m
C.	Adoption of Agenda	Vote	Kimi Kean	2 m
D.	Public Comment on Agenda Items			10 m
	Public comment on agenda items is set aside for members of the public to address items listed on the Board's agenda. The Board of Directors will not respond to or take action based on public comment, except that clarifying questions may be asked or staff may be directed. Comments are limited to two (2) minutes per speaker, with up to **ten (10) minutes allocated for this section**.			
E.	Public Comment on Non-Agenda Items			10 m
	Public comment on non-agenda items is set aside for members of the public to address matters within the Board's jurisdiction that are not on the agenda. The Board of Directors will not respond to or take action based on public comment, except that clarifying questions may be asked or staff may be directed. Comments are limited to two (2) minutes per speaker, with up to **ten (10) minutes allocated for this section**.			
II.	**Approve Board Meeting Minutes**			**5:24 PM**
III.	**Reports**			
A.	Board Report		Kimi Kean	3 m
B.	Governance Work Plan	Discuss	Jumoke Hinton & Megan Sweet	15 m
	• Soliciting Community Input on AIMS Vision and Values: Board-led Community Engagement Framework • Comprehensive list of board engagements for sign-up • AIMS board manual and role description • Review process for selecting board officers and new members - Gov Cmt • Update on board member recruitment			
C.	Executive Director's Memo	Discuss	Marco Menendez	10 m
D.	ACOE MOU Progress Update / Report	Discuss	Marco Menendez	20 m
E.	Complaints Update		Jimmie Brown	3 m

		Purpose	Presenter	Time
F.	AIMS Way Plan Updates	Discuss	Marco Menendez	5 m
	• K-1 team by Ms. Sacramento • ELD Department by Ms. Bani			
G.	K-12 Financial Report thru Oct 2025		Christina Jordan	10 m
IV.	**Action Items**			**6:30 PM**
A.	Election of Officers - Nominations and Vote	Vote	Nominating Committee	10 m
	• Election of Officers • Board Committee Assignments			
B.	Job Descriptions for New Positions:	Vote		5 m
	• Manager of Enrollment • Assistant Head of School, HS			
C.	AIMS MS First Interim Reports	Vote	Christina Jordan	5 m
D.	AIPCS II First Interim Reports	Vote	Christina Jordan	5 m
E.	AIMS HS First Interim Reports	Vote	Christina Jordan	5 m
F.	Amplify Invoice	Vote	Jonathan Winn	3 m
V.	**Non-Action Items**			
VI.	**Closed Session**			**7:03 PM**
A.	Public Comment on Closed Session Items	Discuss	Kimi Kean	10 m
	Public comment on closed session items is set aside for members of the public to address items noticed for closed session. The Board of Directors will not respond to or take action based on public comment, except that clarifying questions may be asked or staff may be directed. Comments are limited to two (2) minutes per speaker, with up to **ten (10) minutes allocated for this section**.			

		Purpose	Presenter	Time
B.	Recess to Closed Session	Discuss	Kimi Kean	20 m
	Pursuant to the Brown Act (Government Code Section 54957.6), the following items will be discussed in closed session:			
	1. CONFERENCE WITH LEGAL COUNSEL–ANTICIPATED LITIGATION Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Section 54956.9: 1 Matter			
	2. PUBLIC EMPLOYEE PERFORMANCE EVALUATION Executive Director (Adopt Goals) - Vote			
VII.	**Closing Items**			**7:33 PM**
A.	Adjourn Meeting		Kimi Kean	1 m
	The meeting will be adjourned at the conclusion of all business.			
B.	Accessibility Notice			
	AIMS is committed to ensuring accessible participation for individuals with disabilities. Disability-related modifications or accommodations needed to take part in this meeting may be requested by contacting **Suzen Chu** at **510-390-1624** at least 24 hours in advance. If possible, so appropriate arrangements can be made.			
C.	Agenda Posting Certification			
	I, **Suzen Chu**, certify that this agenda was posted on the AIMS website at www.aimsk12.org on or before **December 6, 2025, before 4:30 p.m.**			



Add a Caption

Friday • Dec 5, 2025 • 5:21 PM Adjust

IMG_0718

Apple iPhone 16 Pro JPEG

Main Camera — 24 mm ƒ1.78

24 MP • 5712 × 4284 • 4.5 MB STANDARD

ISO 250 | 24 mm | 0 ev | ƒ1.78 | 1/60 s



Board of Directors

BOARD MEMBERS
BOARD MEETING AGENDAS
BOARD POLICIES
BOARD GOVERNANCE DOCUMENTS
CHARTER SCHOOL MEMORANDUM OF UNDERSTANDING

Open Board on Track in New Window

AIMS K-12 College Prep Charter District

Dashboard **Meetings**

SY25-26 > AIMS Regular Board Meeting

AIMS Regular Board Meeting

December 9, 2025, 5:00-7:00 PM

Location

171 12th Street, Oakland, CA 94607

Members of the public, staff, and faculty may join virtually at:

https://us05web.zoom.us/j/4853268122?pwd=Mk9yUUdzRFdkVzBFMzlQeVVDUFIrUT09
Meeting ID: 485 326 8122
Passcode: rcjFZ5

Click here to Submit Public Comment - https://bit.ly/aimsboardcomment

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Agenda