

Alma Fuerte Public School Board of Directors Regular Board Meeting Agenda for

Monday, February 22nd, 2021 at 5:00PM

The Board of Directors of Alma Fuerte Public School welcomes your participation at the School's Board meetings. The purpose of a public meeting of the Board of Directors ("Board") is to conduct the affairs of the School in public. Your participation assures us of continuing community interest in our School. To assist you in the ease of speaking/participating in our meetings, the following guidelines are provided.

This meeting will be by teleconference pursuant to Executive Orders N-25-20 and N-29-20. The Board of Directors ("Board") and employees of Alma Fuerte Public School shall meet via the Zoom platform. Members of the public who wish to access this Board meeting may do so at **Meeting ID: 816 7703 4795 Password: 791aE5 You may also join by calling: (669) 900-9128**

Members of the public who wish to comment during the Board meeting may use the "raise hand" tool on the Zoom platform. Members of the public calling in will be given the opportunity to address the Board during the meeting. Individual comments will be limited to three (3) minutes. If an interpreter is needed for comments, they will be translated to English and the time limit shall be six (6) minutes. The Board may limit the total time for public comment to a reasonable time. The Board reserves the right to mute or remove a participant from the meeting if the participant unreasonably disrupts the Board meeting.

Access to Board Materials: A copy of the written materials which will be submitted to the Board may be reviewed by any interested persons on Alma Fuerte Public School's website along with this agenda following the posting of the agenda at least 72 hours in advance of this meeting.

Disability Access: In compliance with the Americans with Disabilities Act (ADA) and upon request, Alma Fuerte Public School may furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Individuals who require appropriate alternative modification of the agenda in order to participate in Board meetings are invited to contact Adriani Leon at (626) 204-5265. Requests for disability-related modifications or accommodations to participate in this public meeting should be made 24 hours prior to the meeting by calling (626) 204-5265. All efforts will be made for reasonable accommodations. The agenda and public documents can be modified upon request as required by Section 202 of the Americans with Disabilities Act.

I. Opening Items: A. Record Attendance and Guest B. Call the Meeting to Order C. Oral Communications from the Public

II. Director's Report

III. Discuss Board Member Recruitment

IV. Discuss Fundraising

V. Approval of Minutes (1/25/2021)

VI. Approve Update of Agent for Service of Process - Adriani Leon

VII. Approval of Updated Fiscal Policies

VIII. Approval of Selpa Certification 5 and Participation Agreement

IX. Approve Annual Audit Selection

X. Financial Report

- A. Approve January Financials/ 2nd Interim
- B. Audit Report

XI. Closed Session - PUBLIC EMPLOYEE PERFORMANCE EVALUATION (Gov. Code section 54957(b)(1).) Title: Director

XII. Adjourn Meeting

Alma Fuerte Public School is nonsectarian in its programs, admission policies, employment practices, and all other operations, does not charge tuition, and does not discriminate against anyone on the basis of ethnicity, national origin, gender, or disability. Meeting location is accessible in compliance with the Americans with Disabilities Act of 1990 (41 U.S.C., Section 12132).

**Alma Fuerte Public School Board of Directors Regular Board Meeting Agenda for
Monday, January 25th, 2021 at 5:00PM**

The Board of Directors of Alma Fuerte Public School welcomes your participation at the School's Board meetings. The purpose of a public meeting of the Board of Directors ("Board") is to conduct the affairs of the School in public. Your participation assures us of continuing community interest in our School. To assist you in the ease of speaking/participating in our meetings, the following guidelines are provided.

This meeting will be by teleconference pursuant to Executive Orders N-25-20 and N-29-20. The Board of Directors ("Board") and employees of Alma Fuerte Public School shall meet via the Zoom platform. Members of the public who wish to access this Board meeting may do so at **Meeting ID: 816 7703 4795 Password: 791aE5** You may also join by calling: **(669) 900-9128**

Members of the public who wish to comment during the Board meeting may use the "raise hand" tool on the Zoom platform. Members of the public calling in will be given the opportunity to address the Board during the meeting. Individual comments will be limited to three (3) minutes. If an interpreter is needed for comments, they will be translated to English and the time limit shall be six (6) minutes. The Board may limit the total time for public comment to a reasonable time. The Board reserves the right to mute or remove a participant from the meeting if the participant unreasonably disrupts the Board meeting.

Access to Board Materials: A copy of the written materials which will be submitted to the Board may be reviewed by any interested persons on Alma Fuerte Public School's website along with this agenda following the posting of the agenda at least 72 hours in advance of this meeting.

Disability Access: In compliance with the Americans with Disabilities Act (ADA) and upon request, Alma Fuerte Public School may furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Individuals who require appropriate alternative modification of the agenda in order to participate in Board meetings are invited to contact Adriani Leon at (626) 204-5265. Requests for disability-related modifications or accommodations to participate in this public meeting should be made 24 hours prior to the meeting by calling (626) 204-5265. All efforts will be made for reasonable accommodations. The agenda and public documents can be modified upon request as required by Section 202 of the Americans with Disabilities Act.

I. Opening Items

- A. Record Attendance and Guests - Melanie Sauer, Amy Held, Hazim Rabadi, Myra Salinas, Anne Lee, Adriani Leon, Laurilie Keay, and Yolanda Gutierrez
- B. Call the Meeting to Order - The meeting was called to order at 5:07 pm.
- C. Oral Communications from the Public - No Public Comment

II. Director's Report - Currently at 105 students; DL going well; Starting on entrepreneurial project-based group work; Health department came on campus for facility check because of the small cohort of students on campus; LACOE visits on programming and facility; Received Prop 39 offer, but not satisfied with the offer - response has been provided to PUSD, offer is less space than what was offered 2 years ago; Update on official Prop 39 offer will be provided next board meeting; Eagles Tribune - student led newspaper will start soon; Tea with Ms. Keay continues; Purchasing a phonics program based on NWEA data; Bedtime stories with Mr. Yee continues; Facilities update - campus need to be beautified; created staff committee on campus beautification; create a Maker Space; Academic goals - reading program and intervention program implementation; NWEA mid year will be implemented in the next couple of months; Special education has been challenging

III. Discuss Board Member Recruitment - Continue to grow our school; Looking at a potential member who can lead fundraising

IV. Discuss Fundraising - What can we do? Tapping grants or getting someone who can write the grant?

V. Approve SARC - Board does not have to approve. Adriani will download and share with board members for feedback.

VI. Approval of Minutes (12/7/2020) - Hazim moved to approve minutes for 12/7/2020; Melanie seconded the motion; the motion was approved unanimously after a roll call vote.

VII. Conflict of Interest Policy Update - Approved by LACOE; Filing Officer and Oversight Officer were designated to Adriani and Laurilie, respectively.

VIII. Approve Signing Authority - Defer to the next meeting.

IX. Financial Report

- A. **December Financials** - Yolanda presented the December Financials. Anne moved to approve the December Financials; Melanie seconded the motion; the motion was approved unanimously after a roll call vote.
- B. **CARES Update** - Yolanda provided an update on CARES. Yolanda shared incentive as well as state budget update. ESSERS update was also provided.

X. Closed Session - Personnel Discussion - No action was taken during closed session.

XI. Adjourn Meeting - Meeting was adjourned at 6:57 pm.

Alma Fuerte Public School is nonsectarian in its programs, admission policies, employment practices, and all other operations, does not charge tuition, and does not discriminate against anyone on the basis of ethnicity, national origin, gender, or disability. Meeting location is accessible in compliance with the Americans with Disabilities Act of 1990 (41 U.S.C., Section 12132).

Agenda de la reunión de la Junta Directiva de las Escuelas Públicas de Alma Fuerte

Lunes, Enero 25 a las 5:00 p.m.

La Junta Directiva del Colegio Público Alma Fuerte agradece su participación en las reuniones de la Junta Escolar. El propósito de una reunión pública de la Junta Directiva ("Junta") es llevar los asuntos de la Escuela en público. Su participación asegura el continuo interés de la comunidad en nuestra escuela. Para ayudarlo en la facilidad de hablar / participar en nuestras reuniones, se proporcionan las siguientes pautas: Esta reunión será por teleconferencia de conformidad con las Órdenes Ejecutivas N-25-20 y N-29-20. La Junta y los empleados del Colegio Público Alma Fuerte se reunirán a través de la plataforma Zoom. Los miembros del público que deseen acceder a esta reunión de la Junta pueden hacerlo en **ID de la reunión: 816 7703 4795 Código de acceso: 791aE5**. También puede unirse llamando al: (669) 900-9128

Los miembros del público que deseen comentar durante la reunión de la Junta pueden utilizar la herramienta "levantar la mano" en la plataforma Zoom. Los miembros del público que llamen tendrán la oportunidad de dirigirse a la Junta durante la reunión. Los comentarios individuales se limitarán a tres (3) minutos. Si se necesita un intérprete para hacer comentarios, se traducirán y el límite de tiempo será de seis (6) minutos. La Junta puede limitar el tiempo total para comentarios públicos a un tiempo razonable. La Junta reserva el derecho de silenciar/remover a participantes que interrumpe injustificadamente la reunión.

Acceso a los materiales de la Junta: Cualquier persona interesada puede revisar una copia de los materiales escritos que se presentarán a la Junta en el sitio web de Alma Fuerte junto con esta agenda después de la publicación de la agenda y al menos 72 horas antes de esta reunión.

Acceso para discapacitados: De conformidad con la Ley de Estadounidenses con Discapacidades (ADA) y previa solicitud, las Escuelas Públicas de Alma Fuerte pueden proporcionar ayudas y servicios auxiliares razonables a personas calificadas con discapacidades. Se invita a las personas que requieran una modificación alternativa adecuada de la agenda para poder participar en las reuniones de la Junta que se comuniquen con Adriani Leon al (626) 204-5265. Las solicitudes de modificaciones o adaptaciones relacionadas con la discapacidad para participar en esta reunión pública deben hacerse 24 horas antes de la reunión llamando al (626) 204-5265. Se harán todos los esfuerzos posibles para realizar adaptaciones razonables. La agenda y los documentos públicos se pueden modificar a pedido según lo requiere la Sección 202 de la Ley de Estadounidenses con Discapacidades.

I. Artículos de apertura

A. Registro de asistencia e invitados B. Convocar la Junta al Orden C. Comunicaciones orales del público

II. Informe de la Directora

III. Discutir el reclutamiento de miembros del tablero

IV. Discutir la recaudación de fondos

V. Aprobación del SARC

VI. Aprobación de los Minutos de La Junta (12/07/2020)

VII. Aprobar la política de conflictos de intereses

VIII. Aprobar la autoridad de firma

IX. Informe financiero

A. Revisar y aprobar el primer informe intermedio

B. Aprobar la descripción general del presupuesto para padres

C. Actualización del informe de auditoría

X. Session Cerrada - Discusión del personal

XI. Concluir Reunión

Agenda de la reunión de la Junta Directiva de las Escuelas Pública Alma Fuerte

Lunes, Febrero 22 a las 5:00 p.m.

La Junta Directiva del Colegio Público Alma Fuerte agradece su participación en las reuniones de la Junta Escolar. El propósito de una reunión pública de la Junta Directiva ("Junta") es llevar los asuntos de la Escuela en público. Su participación asegura el continuo interés de la comunidad en nuestra escuela. Para ayudarlo en la facilidad de hablar / participar en nuestras reuniones, se proporcionan las siguientes pautas: Esta reunión será por teleconferencia de conformidad con las Órdenes Ejecutivas N-25-20 y N-29-20. La Junta y los empleados del Colegio Público Alma Fuerte se reunirán a través de la plataforma Zoom. Los miembros del público que deseen acceder a esta reunión de la Junta pueden hacerlo en **ID de la reunión: 816 7703 4795 Código de acceso: 791aE5**. También puede unirse llamando al: (669) 900-9128

Los miembros del público que deseen comentar durante la reunión de la Junta pueden utilizar la herramienta "levantar la mano" en la plataforma Zoom. Los miembros del público que llamen tendrán la oportunidad de dirigirse a la Junta durante la reunión. Los comentarios individuales se limitarán a tres (3) minutos. Si se necesita un intérprete para hacer comentarios, se traducirán y el límite de tiempo será de seis (6) minutos. La Junta puede limitar el tiempo total para comentarios públicos a un tiempo razonable. La Junta reserva el derecho de silenciar/remover a participantes que interrumpe injustificadamente la reunión.

Acceso a los materiales de la Junta: Cualquier persona interesada puede revisar una copia de los materiales escritos que se presentarán a la Junta en el sitio web de Alma Fuerte junto con esta agenda después de la publicación de la agenda y al menos 72 horas antes de esta reunión.

Acceso para discapacitados: De conformidad con la Ley de Estadounidenses con Discapacidades (ADA) y previa solicitud, las Escuelas Públicas de Alma Fuerte pueden proporcionar ayudas y servicios auxiliares razonables a personas calificadas con discapacidades. Se invita a las personas que requieran una modificación alternativa adecuada de la agenda para poder participar en las reuniones de la Junta que se comuniquen con Adriani Leon al (626) 204-5265. Las solicitudes de modificaciones o adaptaciones relacionadas con la discapacidad para participar en esta reunión pública deben hacerse 24 horas antes de la reunión llamando al (626) 204-5265. Se harán todos los esfuerzos posibles para realizar adaptaciones razonables. La agenda y los documentos públicos se pueden modificar a pedido según lo requiere la Sección 202 de la Ley de Estadounidenses con Discapacidades.

I. Artículos de apertura : A. Registro de asistencia e invitados B. Convocar la Junta al Orden C. Comunicaciones orales del público

II. Informe de la Directora

III. Discutir el reclutamiento de miembros del tablero

IV. Discutir la recaudación de fondos

V. Aprobación de los Minutos de La Junta (1/25/2021)

VI. Aprobar la actualización del agente para servicio de proceso - Adriani León

VII. Aprobación de políticas fiscales actualizadas

VIII. Aprobación de la Certificación Selpa 5 y Acuerdo de Participación

IX. Aprobar la selección de auditoría anual

X. Informe financiero

- C. Aprobar las finanzas de enero / 2do intermedio
- D. Informe de auditoría

XI. Session Cerrada - PUBLIC EMPLOYEE PERFORMANCE EVALUATION (Gov. Code section 54957(b)(1).) Title: Director

XII. Concluir Reunión

Alma Fuerte no es sectaria en sus programas, políticas de admisión, prácticas laborales y todas las demás operaciones, no cobra matrícula y no discrimina a nadie por motivos de origen étnico, nacionalidad, género o discapacidad. El lugar de la reunión es accesible de conformidad con la Ley de Estadounidenses con Discapacidades de 1990 (41 U.S.C., Sección 12132).



California Secretary of State Electronic Certified Copy

I, ALEX PADILLA, Secretary of State of the State of California, hereby certify that the attached transcript of 2 pages is a full, true and correct copy of the original record in the custody of the California Secretary of State's office.



IN WITNESS WHEREOF, I execute
this certificate and affix the Great
Seal of the State of California on
this day of January 10, 2021

A handwritten signature in black ink, reading "Alex Padilla".

ALEX PADILLA
Secretary of State

Verification Number: P5VAXAP
Entity (File) Number: C3690200

To verify the issuance of this Certificate, use the Verification Number above
with the Secretary of State Electronic Verification Search available at
bizfile.sos.ca.gov





California Secretary of State Electronic Filing

FILEDSecretary of State
State of California

Corporation - Statement of Information

Entity Name: ALMA FUERTE PUBLIC SCHOOL

Entity (File) Number: C3690200
File Date: 01/06/2021
Entity Type: Corporation
Jurisdiction: CALIFORNIA
Document ID: GN44948

Detailed Filing Information

1. Entity Name: ALMA FUERTE PUBLIC SCHOOL
2. Business Addresses:
 - a. Street Address of Principal Office in California:

119 West Palm Street
Altadena, California 91205
United States of America
 - b. Mailing Address:

119 West Palm Street
Altadena, California 91205
United States of America
3. Officers:
 - a. Chief Executive Officer:

Laurilie Keay
119 West Palm Street
Altadena, California 91205
United States of America
 - b. Secretary:

Adriani Leon
119 West Palm Street
Altadena, California 91205
United States of America

Certificate Verification Number: P5VAXAP
Use bizfile.sos.ca.gov to verify the certified copy.

Document ID: GN44948



California Secretary of State Electronic Filing

Officers (Cont'd):

c. Chief Financial Officer:

Laurilie Keay
119 West Palm Street
Altadena, California 91205
United States of America

4. Agent for Service of Process:

Adriani Leon
119 West Palm Street
Altadena, California 91001
United States of America

By signing this document, I certify that the information is true and correct and that I am authorized by California law to sign.

Electronic Signature: adriani leon

Use bizfile.sos.ca.gov for online filings, searches, business records, and resources.

Certificate Verification Number: P5VAXAP
Use bizfile.sos.ca.gov to verify the certified copy.

Document ID: GN44948

Alma Fuerte Public School Fiscal Policies & Procedures

Approved by the Board of Directors, February 16, 2017

Alma Fuerte Public School Fiscal Policies & Procedures

Table of Contents

Introduction	1
Accounting Procedures	1
Basis of Accounting	1
Bank Reconciliations	1
Record Keeping	1
Internal Controls	2
Lines of Authority	2
Segregation of Duties	3
Financial Planning & Reporting	3
Budgeting Process	3
Internal Financial Reports	4
Audit	4
Tax Compliance	5
<i>Exempt Organization Returns</i>	5
<i>Quarterly/Annual Payroll Reports</i>	5
Revenue & Accounts Receivable	5
Cash Receipts	5
Deposits	6
Expense & Accounts Payable	6
Payroll	6
<i>Time Sheet Preparation & Approval</i>	6
<i>Payroll Additions, Deletions, and Changes</i>	7
<i>Payroll Preparation & Approval</i>	7
<i>Pay Upon Termination</i>	8
Purchases & Procurement	8
Credit Cards	9
Debit Cards	10
Independent Contractors	10
Invoice Approval & Processing	11
Cash Disbursements	11
Petty Cash	11
Employee and Volunteer Expense Reimbursements	12
<i>Travel Expenses</i>	13
<i>Governing Board Expenses</i>	13
Asset Management	13
Cash Management and Investments	13
Capital Equipment	14
Loans	14
Insurance	14
Parking Lot Liability	15
Operating Reserve	15

Introduction

The Governing Board of Alma Fuerte Public School has reviewed and adopted the following policies and procedures to ensure the most effective use of the funds of Alma Fuerte Public School to support its mission and to ensure that the funds are budgeted, accounted for, expended and maintained appropriately.

Accounting Procedures

This section covers basic accounting procedures for the organization. The accounting procedures used by the organization shall conform to Generally Accepted Accounting Principles (GAAP) to ensure accuracy of information and compliance with external standards.

Basis of Accounting

Policy: The organization uses the accrual-basis of accounting at year-end, meaning that revenues are recorded when earned, and expenses are recorded when a liability is incurred regardless of when the receipt or payment of cash takes place.

Procedures:

- Throughout the fiscal year, revenue is recorded in the month in which it is received and expenses are recorded in the month in which they occur.
- At the close of the fiscal year, all revenue earned in the fiscal year, but not received is accrued. All expenses that have been incurred but not paid are also accrued. This ensures that the year-end financial statements reflect all revenue earned and all expenses incurred during the fiscal year.
- Year-end books, inclusive of adjusting journal entries, are closed by December 15, the date by which the audit report must be submitted to the state controller and respective reporting agencies.

Bank Reconciliations

Policy: Bank reconciliation and approval will occur on a monthly basis.

Procedures:

- The ExED Accounting Associate or Senior Accounting Associate (AA/SAA) assigned to the organization will print the bank statements directly from the online banking system. If online banking is unavailable, the organization will make copies of the original statement available to ExED.
- The ExED AA/SAA will prepare the bank reconciliation by matching payments and deposits recorded in the system with those that cleared the bank. Any discrepancies will be investigated and corrected as needed in consultation with the Operations Manager within one week of discovery of any discrepancy.

Alma Fuerte Public School FISCAL POLICIES AND PROCEDURES

Approved by the Board of Directors, February 16, 2017

- The Accounting Manager or Vice President, School Finance assigned to the organization will review and approve the bank reconciliation by initialing and dating the report.
- The bank reconciliation will be included with the monthly financial report for review by the Operations Manager.
- Bank reconciliations will be completed within three weeks of the date that the bank statement is available.

Record Keeping

Policy: Financial records will be retained for a minimum of seven years or as outlined in the organization's Document Retention Policy.

Procedures:

- ExED will retain financial records, including transaction ledgers, canceled/duplicate checks, attendance and entitlement records, payroll record, and any other necessary fiscal documentation at its site until the prior year audit has been completed.
- ExED will deliver financial records to the organization for storage for the remaining years of the seven year retention period.
- At the discretion of the Governing Board or Operations Manager, certain documentation may be maintained for a longer period of time.
- Financial records will be shredded at the end of their retention period.
- Backup copies of electronic and/or paper documentation should be stored in a secure location.

Internal Controls

The organization employs several safeguards to ensure that financial transactions are properly authorized, appropriated, executed and recorded.

All documentation related to financial matters will be completed by computer, typewriter, or ink. Completion by pencil is not permitted. The organization employs various electronic systems and processes to complete the work associated with its fiscal operations (e.g., SpendBridge, Paycom). The electronic systems the organization chooses to use may change over time and new electronic systems may be introduced. The organization will configure the electronic systems to ensure they align to the organization's internal controls.

Lines of Authority

Governing Board

- Approves the fiscal policies and procedures and delegates administration of the policies and procedures to the Operations Manager and/or .
- Ensures that the fiscal policies and procedures are current, meaning that they have been reviewed and updated annually.
- Approves the opening and closing of bank accounts and the list of authorized signers and the organization address on record.
- Approves all third-party loans.

Alma Fuerte Public School FISCAL POLICIES AND PROCEDURES

Approved by the Board of Directors, February 16, 2017

- Approves the opening of business credit cards.
- Reviews and approves the annual budget.
- Reviews annual and monthly financial statements, including the monthly check register and the ExED-prepared financial dashboard and budget-to-actual variance analysis.
- Reviews the Operations Manager' and Director' performance annually and establishes the salary.
- Reviews and approves all contracts over \$10,000.
- Reviews and approves all non-budgeted expenditures over \$10,000.
- Commissions the annual financial audit by an independent third party auditor approved by the State of California.
- Approves the annual financial audit by December 15.
- Appoints someone else to perform the duties of the Operations Manager and Director in the case of absence.
- Formally acknowledge at a public meeting the receipt of any grant over \$50,000.

Director

- Is responsible for all operations and activities related to financial management.
- Develops the annual budget with ExED.
- Reviews and approves all contracts under \$10,000.
- Reviews and approves all expenditures under \$10,000.
- Oversees the adherence to all internal controls.
- Appoints someone else to perform his/her duties in case of absence.Helps develop the annual budget with ExED.
- Appoints someone else to perform his/her duties in case of absence.

Segregation of Duties

Policy: The organization's financial duties shall be distributed among multiple people to help ensure protection from fraud and error. The distribution of duties aims for maximum protection of the organization's assets while also considering efficiency of operations.

Procedures:

- Procedures for each section of this document will identify the position responsible for carrying out each function so that no single person or entity has sole control over cash receipts, disbursements, payrolls, and reconciliation of bank accounts.
- All administrative employees are required to take annual vacations of at least five (5) consecutive days. During the mandatory vacation, responsibilities shall shift to another employee who has been cross-trained in those responsibilities.

Financial Planning & Reporting

Budgeting Process

Policy: In consultation with the Director and Finance Committee, ExED will prepare the annual

Alma Fuerte Public School FISCAL POLICIES AND PROCEDURES

Approved by the Board of Directors, February 16, 2017

budget for approval by the Governing Board. The budget is to be approved by the Governing Board prior to the start of each fiscal year.

Procedures:

- The Operations Manager will work together with the Director, Administrative Assistant and all program managers to ensure that the annual budget is an accurate reflection of programmatic and infrastructure goals for the coming year.
- ExED will ensure that the budget is developed using the organization's standard revenue recognition and cost allocation procedures.
- ExED, in consultation with the Governing Board, will set a target net income goal to meet strategic goals and/or comply with existing loan covenants.
- ExED will present a draft budget to the Finance Committee prior to the end of the fiscal year.
- The Finance Committee shall review and approve a recommended fiscal year budget and submit it for approval to the Governing Board.
- The Governing Board will review and approve the budget no later than its last meeting prior to the start of the fiscal year.
- ExED will prepare financial statements displaying budget vs. actual results for presentation to the Governing Board at each board meeting.

Internal Financial Reports

Policy: The organization reviews regular financial reports on a monthly basis.

Procedures:

- ExED is responsible for producing the following year-to-date reports within 45 days of the end of each month (in August through June): Income Statement including budget to actual variances, Balance Sheet, Financial Analysis, and Cash Flow Projection.
- ExED will also provide the Operations Manager with the bank reconciliation for review.
- ExED will also present a check register at each board meeting.
- The Operations Manager, Administrative Assistant, and Board Finance Committee will review financial reports each month.
- ExED and/or the Finance Committee will present the financial reports to the Governing Board at each meeting.

Audit

Policy: The Governing Board will contract annually with a qualified independent certified public accounting firm to conduct an audit of the organization's financial statements in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards* issued by the Comptroller General of the United States, and, if applicable, the *U.S Office of Management and Budget's Circular A-133*. The selected audit firm must be familiar with these standards, related State of California and Charter School regulations, and the *Standards and Procedures for Audits of California K-12 Local Education Agencies Audit Guide* (which can be found at <http://eaap.ca.gov/audit-guide/current-audit-guide-booklet/>), in order to properly conduct the audit engagement.

Alma Fuerte Public School FISCAL POLICIES AND PROCEDURES

Approved by the Board of Directors, February 16, 2017

After six consecutive fiscal years, the organization will contract with a new audit firm or require a change/rotation in audit partners in the seventh year, unless a waiver is obtained from the Educational Audit Appeals Panel. (Education Code 41020).

Procedures:

- The Governing Board will appoint an Audit Committee of one or more persons by January 1 of each year.
- The Audit Committee may include persons who are not members of the board, but may not include any members of the staff of the corporation, including the president or CEO or the treasurer or CFO. In addition, any person with expenditure authorization or recording responsibilities within the organization may not serve on the committee.
- The Audit Committee will be responsible for contracting with an audit firm by March 1 of each year, unless the existing contract is a multi-year contract.
- The Audit Committee will be responsible for reviewing the results of the annual audit and developing a corrective action plan to address all relevant weaknesses noted by the auditor.
- The Governing Board will review and approve the audit no later than December 15.
- The audit firm will be responsible for submitting the audit to all reporting agencies no later than December 15.

Tax Compliance

Exempt Organization Returns

Policy: The audit firm contracted by the Governing Board to conduct the annual financial audit will prepare the annual Federal Form 990 and the California Form 199. The tax forms are to be filed no later than May 15 of each year.

Procedures:

- ExED will work with the tax preparer to complete the organization's tax returns.
- The Operations Manager will review the tax returns before submitting to the Governing Board for final approval prior to May 15.
- The Form 990 will be available to the public via GuideStar, an information service specializing in reporting on U.S. nonprofit companies.

Quarterly/Annual Payroll Reports

Policy: ExED will prepare the state and federal quarterly and annual payroll tax forms and will submit the forms to the respective agencies within established deadlines.

Procedures:

- ExED will prepare employee W2s by January 31 each year.
- ExED will file quarterly payroll tax reports (941 and DE9) by the filing deadline.

Revenue & Accounts Receivable

Cash Receipts

Policy: Cash receipts (including check or cash payments received via mail or in person and deposits received via Electronic Fund Transfer) shall be recorded completely and accurately to prevent the misappropriation of assets.

Procedures:

- For each fundraising or other event in which cash or checks will be collected, the Operations Manager or Director will designate a staff member to be responsible for managing the process to collect and hold all cash and checks related to the event.
- The designee will record each transaction in a receipt book or document each item sold at the time the transaction is made in a log or similar.
- The designee shall give the cash, checks, deposit summary, and any related supporting documentation to the Administrative Assistant immediately.
- The Administrative Assistant and the designee will recount and reconcile the amount received with the supplied supporting documentation and each will sign for approval. The Administrative Assistant will immediately put the funds in a secure, locked location.
- Cash/checks dropped off in the classroom will be held by the teacher. Each morning, the teacher will collect all forms, payments, etc. that have been brought in by students that day and place them in a large envelope. Before the end of the work day, the teacher will bring the envelope from his/her classroom to the office where the cash/checks will be counted by the teacher and the Administrative Assistant.
- Mail (including anything official such as governmental notices, invoices and checks) received at the school must be opened by office staff members and stamped with a "received" stamp. If possible, the person opening the mail should not also be responsible for making bank deposits.
- Once a week, the Administrative Assistant will log cash or checks received into the Cash Receipts Book. Copies of Cash Receipt records should be sent to ExED for posting into the general ledger.
- When utilizing merchant or online web contribution services, appropriate segregation of duties shall be in place to ensure that no single person is able to perform incompatible functions (custody, recording, approving).

Deposits

Policy: The Operations Manager or designee is responsible for making bank deposits. Deposits totaling less than \$2,000 will be made monthly. Deposits totaling more than \$5,000 will be deposited within one week.

Procedures:

- The Administrative Assistant will restrictively endorse each check received (e.g. For Deposit Only Alma Fuerte Public School).

- The Administrative Assistant will prepare a deposit packet itemizing the amount, source, and purpose of each check or cash payment received. The deposit packet will include a copy of each check and a bank deposit slip.
- The Director will review and approve the deposit packet.
- The Operations Manager will make the deposit and attach the deposit receipt to the deposit packet.
- The Administrative Assistant will forward the deposit packet to ExED.
- ExED will reconcile the cash receipts to the deposit slip and the bank statement as part of the monthly close process.

Expense & Accounts Payable

Payroll

Policy: Employees are paid on a semi-monthly basis (10th and 25th of each month). Under the supervision of the Operations Manager, ExED will be responsible for processing payroll through a third-party provider.

Time Sheet Preparation & Approval

Policy: All non-exempt employees are required to record time worked, holidays, and leave taken for payroll, benefits tracking, and cost allocation purposes.

Procedures:

- Non-exempt employees will be responsible for completing a timesheet, recording hours worked and vacation, sick or holiday time if applicable.
- Each non-exempt employee will approve his/her timesheet via his/her signature or submission through the payroll system.
- Each supervisor will review and approve his/her employees' timesheets by signing each timesheet or approving each timesheet in the payroll system.
- Supervisors will return, either physically or via the payroll system, incomplete timesheets to the employee for revision.
- If an employee is unexpectedly absent and therefore prevented from working on the last day of the pay period or turning in his/her timesheet, the employee is responsible for notifying the signatory supervisor or for making other arrangements to submit the timesheet. The employee must still complete and submit the timesheet upon return.
- Salaried employees are responsible for requesting leave, and supervisors are responsible for tracking leave taken by salaried employees.

Payroll Additions, Deletions, and Changes

Policy: The Director is authorized to approve all payroll changes within the scope of his/her budget authority.

Procedures:

Alma Fuerte Public School FISCAL POLICIES AND PROCEDURES

Approved by the Board of Directors, February 16, 2017

- The Operations Manager or designee will submit, either physically or electronically via payroll system, new hire or employee change paperwork to ExED prior to the payroll deadline for the first pay period in which the change or addition is to go into effect.

Payroll Preparation & Approval

Policy: ExED will prepare payroll in accordance with the organization's payroll calendar.

Procedures:

- Five days prior to each check date, the Operations Manager will review electronic time cards within the payroll system to ensure that they are complete and approved for that pay period.
- The ExED Accounting Analyst, Associate, or Senior Associate assigned to the organization will prepare payroll upon notification from the Operations Manager that payroll for that pay period is approved.
- Once processed, the payroll processor ExED Accounting Manager (AM) or Vice President (VP), School Finance will review the Payroll Review Report for accuracy and completeness and will review the Employee Change Report to verify the appropriateness of all changes.
- The ExED Accounting Manager or Vice President, School Finance will submit payroll to the 3rd party payroll provider for check (if applicable) and direct deposit processing.
- The 3rd party payroll provider will deliver the payroll package to the organization address on file one day prior to the check date (if applicable).
- The Operations Manager or designee will be responsible for opening the payroll package, reviewing reports for accuracy, and notifying ExED of any missing check (if applicable).
- The Operations Manager or designee will distribute pay stubs to employees on the check date (if applicable).

Pay Upon Termination

Policy: Employees who are discharged shall be paid all wages due at the time of termination. (Labor Code § 201) Employees who quit without giving prior notice shall be paid wages within 72 hours (inclusive of weekends and holidays). If the employee gives at least 72 hours' notice, the wages must be paid on the last day worked. (Labor Code § 202)

Procedures:

- The Operations Manager or Director or designee will inform ExED of any voluntary or involuntary termination immediately and will provide an accounting of the hours/days worked since the last payroll and any accrued Paid Time Off (PTO) to be paid.
- ExED or the Operations Manager will calculate the final check based on the final check calculation. ExED will provide ExED-generated checks to the school in accordance with the timelines required by law. The organization is responsible for obtaining the employee's signature on the final check acknowledgement.
- An employee who quits without 72 hours' notice may request that his or her final wage payment be mailed to a designated address. The date of mailing will be considered the date of payment. (Labor Code § 202)
- The final check may not be provided via direct deposit.

- The organization must provide ExED with a list of non-returning staff two weeks prior to the last day of instruction to ensure that final checks are distributed in accordance with labor law.

Purchases & Procurement

Policy: All purchases must be authorized by the Director . Any expenditure in excess of \$5,000 for the purchase of a single item should have bids from three (3) suppliers if possible. Any food contract that exceeds \$150,000 (the small purchase threshold set by the US Department of Agriculture) shall follow a competitive bid process.

Goods or services purchased with federal funds must follow federal procurement guidelines as outlined in Education Department General Administration Regulations (EDGAR), Part 80—Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, Sub-part C (Post Award Requirements), Section 80.36 (Procurement) located at: <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>.

The Governing Board must approve any contract over \$10,000.

Procedures:

- All purchases over \$200 require a purchase requisition.
- The Director will approve the purchase requisition after determining:
 - If the expenditure is budgeted.
 - If funds are available for the expenditure.
 - If the expenditure is allowable under the appropriate revenue source.
 - If the expenditure is appropriate and consistent with the vision, approved charter, school policies and procedures and any related laws or applicable regulations.
 - If the price is competitive and prudent and proper bidding procedures have been followed.
- The Governing Board will review expenditures during each board meeting through the review of a check register that will list all checks written since the Governing Board's last meeting and will include the check #, check date, payee, and check amount.

Contracts

- The Operations Manager will consider in-house capabilities to accomplish services before contracting for them.
- The Administrative Assistant will keep and maintain a contract file evidencing the competitive bids obtained (if any were required) for any contract over \$5,000.
- The Administrative Assistant will confirm that the contractor is not listed in the US government's Suspended or Disbarred list via a search of the System for Award Management (www.sam.gov). The Administrative Assistant will keep a record of all searches.
- The Administrative Assistant will ensure that a written contract clearly defining work to be performed is on file for all contract service providers (i.e. consultants, independent contractors, subcontractors).
- Contract service providers must show proof of being licensed and bonded, if applicable, and of having adequate liability insurance and workers' compensation insurance currently in

effect. The Operations Manager may also require that contract service providers list the school as an additional insured.

- The Operations Manager will approve proposed contracts and modifications in writing.
- Contract service providers will be paid in accordance with approved contracts as work is performed.
- The Operations Manager will be responsible for ensuring the terms of the contracts are fulfilled.
- Per the organization's Policy Against Conflicts of Interest and Nepotism, potential conflicts of interest will be disclosed upfront, and the Operations Manager and/or Member(s) of the Governing Board with the conflict will excuse themselves from discussions and from voting on the contract.

Credit Cards

Policy: Organization credit cards shall only be issued with the formal approval of the Governing Board and may only be used for organization-related expenditures.

Procedures:

- Purchase requisition and other documentation requirements apply to credit card purchases, including purchase amount limits and approvals.
- The bank and/or consumer credit card (Amazon, Home Depot, Staples, etc.) will be kept under the supervision of the card holder.
- An itemized receipt should be turned in for all purchases.
- If receipts are not available, missing or contain an inappropriate expense, the individual making the charge will be held responsible for payment.
- In the case of a missing receipt, a missing receipt form shall be submitted and approved by the Operations Manager. Should the Operations Manager be required to complete a "missing receipt" form, authorization must be granted by a member of the Governing Board.
- Credit cards will bear the names of both the organization and the cardholder as authorized by the Governing Board.
- Cardholders will be the Operations Manager and Director. Any other cardholders will be approved by the Board of Directors.
- No personal charges are permitted.
- All reward points or discounts are property of the school. Use of such points or discounts is at the discretion of the Operations Manager and should be used for the benefit of the organization.
- Upon termination, the employee shall immediately return the credit card and all receipts to the Operations Manager.

Debit Cards

Policy: Organization debit cards are not permitted.

Procedures:

If a debit card is automatically issued by the bank, the Operations Manager will:

- Contact the bank to deactivate debit card service from the account.
- Destroy the physical debit card.

Independent Contractors

Policy: The organization will comply with all applicable federal and state laws relative to the use of independent contractors.

Procedures:

- The Operations Manager or Director has the authority to establish a contract with an independent contractor and is responsible for verifying that the person is appropriately classified as an independent contractor and not as an employee and for obtaining a Form W-9.
- School employees may not serve as independent contractors.
- Contract service providers must show proof of being licensed and bonded, if applicable, and of having adequate liability insurance and workers' compensation insurance currently in effect. The Operations Manager may also require that contract service providers list the school as an additional insured.
- All services performed by independent contractors will be processed as accounts payable.
- At the close of the calendar year, ExED will issue a Form 1099 to all independent contractors in accordance with IRS regulations.

Invoice Approval & Processing

Policy: The Director must approve all invoices. Any invoice over \$10,000 must also receive approval from a member of the Board. The following procedures will be performed either manually or electronically.

Procedures:

- The Administrative Assistant will open and review invoices and bills and will notify the Operations Manager of any unexpected or unauthorized expense.
- When receiving tangible goods from a vendor, the Administrative Assistant will trace the merchandise to the packing list and note any items that were not in the shipment.
- The Administrative Assistant will code invoices to the correct budget line.
- Invoices are then routed to the Operations Manager for payment approval.
- If the vendor is a sole proprietor or a partnership (including LP, and LLP) providing a service, the Administrative Assistant will obtain a W-9 from the vendor prior to submitting any requests for payments to ExED.
- ExED will review the invoice for sufficient supporting documentation, verify the coding, and process payment.

Cash Disbursements

Policy: Bank checks will be issued upon receipt of appropriate documentation (e.g. vendor invoice, purchase order, packing slip, etc.).

Procedures:

Alma Fuerte Public School FISCAL POLICIES AND PROCEDURES

Approved by the Board of Directors, February 16, 2017

- Once an invoice is approved by the Operations Manager for payment, the ExED Accounting Analyst will prepare an in-sequence check and will submit the check to the ExED AM or VP.
- The ExED AM or VP will review the supporting documentation for completeness and the check for accuracy and will sign the check with the Operations Manager's facsimile signature stamp, and a Board Member's facsimile signature stamp if the check is over \$10,000, which are maintained in a secured location when not in use.
- ExED will distribute the check as follows:
 - Original – mailed or delivered to payee
 - Duplicate or voucher – attached to the invoice and filed by vendor name by an ExED accountant.
- Should a check need to be voided, "VOID" will be written in ink on the signature line of the check.
- Checks will be considered void after 90 days of issuance.

Wire Transfers

Policy: Wire transfers initiated by the client or ExED will be executed upon receipt of appropriate documentation (e.g. vendor invoice, purchase order, packing slip, etc.). Any wire transfer over \$10,000 must also receive approval from a member of the Board.

Procedures for ExED executed wire transfers:

- ExED will initiate and execute wire transfers with supporting documentation for the following:
 - Routine wires initiated and executed by ExED:
 - Please list
 - i.e. semi-monthly Payroll, LACOE Retirement contributions
- All other ExED executed wire transfers will adhere to the following procedures:
 - Operations Manager will review all supporting documentation and approve. The school will then send all documentation to ExED
 - ExED will execute the wire transfer

Procedures for client initiated and executed wire transfers:

- Someone other than the Operations Manager (wire approver) shall prepare all supporting documentation for the wire transfer
- Operations Manager will review all supporting documentation and approve in writing
- School will send all documentation to ExED

Petty Cash

Policy: The Administrative Assistant will keep a petty cash box not to exceed \$100. Petty cash will be kept in a lockbox that is stored in a secure location. Access to the cash box should be limited to authorized personnel. Petty cash shall only be used for reasonable and allowable school purposes (not advances, personal uses, reimbursements, etc.).

Procedures:

- The Administrative Assistant will manage the petty cash fund.

Alma Fuerte Public School FISCAL POLICIES AND PROCEDURES

Approved by the Board of Directors, February 16, 2017

- The Administrative Assistant will maintain a log of all disbursements made from the petty cash fund and will use a petty cash slip for all disbursements. The petty cash slip must be signed by the Administrative Assistant and the petty cash recipient.
- Within 48 hours of the petty cash withdrawal, the petty cash recipient will submit an original receipt to the Administrative Assistant who will attach the receipt to the petty cash slip and store in the petty cash box.
- At all times the petty cash box must contain receipts, petty cash slips, and cash totaling \$100.
- When the petty cash balance is low the Administrative Assistant will prepare a petty cash reimbursement form, totaling all the petty cash disbursements and attaching the original petty cash slips and receipts to the form. The Operations Manager will review and approve the petty cash reimbursement form and supporting documentation.
- The Administrative Assistant will forward the petty cash reimbursement form and original supporting documentation to ExED.
- The ExED Accounting Analyst will record the petty cash disbursements in the general ledger and issue a check made payable to the Administrative Assistant in the amount of the total petty cash disbursement.
- It is the Administrative Assistant's responsibility to cash the check and to keep track of funds in the box. Reconciliation must occur when funds are replenished, and/or at a minimum, annually.
- ExED will conduct surprise counts of the petty cash fund.
- Loans will not be made from the petty cash fund.

Employee and Volunteer Expense Reimbursements

Policy: The organization will reimburse pre-authorized school-related expenses that are accompanied by an original receipt or other appropriate documentation. Only the Operations Manager or Director may incur school-related expenses without pre-approval.

Procedures:

- An employee or school volunteer seeking to make a school-related purchase must obtain pre-approval from the Operations Manager.
- Employees will submit signed expense reports monthly, as necessary, to the Operations Manager for approval. Original receipts or other appropriate documentation (e.g. e-mail receipt) must be attached to the expense report.
- Director expense reports must be approved by a member of the board.
- The Administrative Assistant will submit the approved expense report and supporting documentation to ExED.
- ExED will issue a reimbursement check within five business days of receipt of appropriate and complete documentation.
- Employees will submit expense reports within the fiscal year in which the expenses were incurred.
- The organization reserves the right to refuse reimbursement for any inappropriate expenses made.

Travel Expenses

Policy: The Operations Manager or Director must pre-approve all school related travel. Mileage will be reimbursed at the organization-approved mileage rate, not to exceed the current IRS reimbursement rate.

Procedures:

- For the purposes of mileage reimbursement, where a trip is commenced or terminated at the employee's home, the distance traveled shall be reduced by the employee's home-to-office commute distance.
- Employees will be reimbursed for overnight stays at hotels/motels when pre-approved by an administrator and the event is more than 50 miles from either the employee's residence or the school site. Hotel rates will be negotiated at the lowest level possible, including the corporate, nonprofit or government rate if offered, and the lowest rate available.
- Employees will be reimbursed up to the established per diem rate found at (<http://www.gsa.gov/portal/category/100120> - US Government Rates) for any breakfast, lunch, dinner, or incidental expense that is not included as part of the related event. Employees will be responsible for any excess expenses beyond the established per diem rate.
- Transportation expenses such as airfare will be purchased at the lowest rate available.
- Employees should utilize bus/shuttle service whenever possible. When traveling in groups, taxis may be more economical. Employees should choose between long-term parking or a taxi based on whichever is the more economical for the organization.
- After the trip, the employee must enter all of the appropriate information on an expense report, attach original receipts, and submit it to the Operations Manager or Director for approval and then on to ExED for processing.

Governing Board Expenses

- The individual incurring authorized expenses while carrying out the duties of the school will complete and sign an expense report and attach original receipts.
- The Operations Manager and/or another board member will approve and sign the expense report, and submit it to ExED for payment.

Asset Management

Cash Management and Investments

Policy: All funds will be maintained in high quality financial institution or invested with the following objectives in order of priority; preservation and safety of principal, liquidity, and yield.

Procedures:

- The Operations Manager will obtain Governing Board approval before opening or closing a bank account.
- Governing Board will adopt an investment policy before funds are to be invested.

Capital Equipment

Policy: The organization capitalizes any item, purchased or donated, with a value of \$1,000 or more and with a useful life of more than one year.

Procedures:

- ExED will maintain a ledger of all capitalized items. The ledger will include the original purchase price and date and a brief description of the asset.
- The organization will take a physical inventory of all assets within 90 days of the end of each fiscal year, indicating the condition and location of the asset.
- The organization will maintain a separate inventory of all property and equipment purchased with federal funds, and all property and equipment will be labeled accordingly.
- The Operations Manager will be notified of all cases of theft, loss, damage or destruction of assets.
- The Administrative Assistant will submit to ExED written notification of plans for disposing of assets with a clear and complete description of the asset and the date of the disposal.

Loans

Policy: The Governing Board will approve all loans from third parties. In the case of a long-term loan, approval may also be required from the chartering authority in accordance with the terms of the charter and/or other lenders in accordance with the loan documents. Employee loans, including salary advances, are not allowed.

Procedures:

- The Director and/or Governing Board designee shall review and sign the promissory note before funds are borrowed.
- The organization will request and receive approval from LACOE prior to accepting public, private or commercial loans or other debt instruments.
- Loan agreements should specify all applicable terms, including the purpose of the loan, the interest rate, and the repayment schedule.
- Loan covenants and reporting requirements are to be acknowledged by the board at the time of adoption.

Insurance

Policy: The organization will maintain insurance with a high quality insurance agency at all times for:

- General Liability
- Property
- Workers' Compensation
- Professional Liability
- Directors' and Officers' Coverage

Umbrella and student accident policies are considered prudent add-ons.

Procedures:

- The Operations Manager will carefully review insurance policies with the Broker on an annual basis prior to renewal to determine compliance with Charter authorizer and any applicable loan covenant requirements.
- The Operations Manager or Administrative Assistant will forward to ExED all insurance policies and related documents (e.g. certificates of insurance, claim forms, etc.).

Parking Lot Liability

Policy: Parking lot related incidences are not covered under any school insurance policy. The organization assumes no liability for damage to cars unless a student is observed by an adult accidentally causing damage to a vehicle while engaged in a school activity.

Procedures:

- If a student willfully causes damage the student's parent or guardian is responsible.
- If a parent or other visitor causes damage, that individual is responsible.
- If an employee causes damage, the employee is responsible.
- If an unknown person causes damage and there is no witness, the affected individual would determine if he/she has applicable coverage through his/her individual insurance policies.

Operating Reserves

Policy: The organization will ensure adequate cash balances to meet annual cash flow needs. The target minimum operating reserve fund is recommended to be equal to 3 months of average operating costs. The amount of Operating Reserves will be calculated each year after approval of the annual budget and included in monthly financial reports.

Procedures:

- ExED will monitor the organization's reserve level and will report the reserve level to the Director, Operations Manager and the Governing Board on a monthly basis.
- It is the responsibility of the Operations Manager and the Governing Board to understand the organization's cash situation and it is the responsibility of the Operations Manager to prioritize payments as necessary to manage cash flow.
- The Governing Board may restrict a portion of the operating reserve fund for strategic goals.
- The Governing Board may develop an additional Operating Reserve Policy to specify use of the Operating Reserves.



AGREEMENT FOR PARTICIPATION

EL DORADO CHARTER SELPA

This Agreement for Participation ("Agreement") is entered into by and between the El Dorado Charter SELPA ("SELPA"), the El Dorado County Office of Education ("EDCOE"), and _____ ("LEA"), a California public charter school, collectively referred to as the "Parties."

RECITALS

WHEREAS, each special educational local plan area is required to administer local plans submitted pursuant to Education Code section 56205 et seq., administer the allocation of funds pursuant to Education Code section 56836 et seq., and ensure that it has in effect policies, procedures, and programs that are consistent with state laws, regulations, and policies governing certain aspects of special education;

WHEREAS, a charter school that is deemed a local educational agency for purposes of special education is required to participate in an approved local plan pursuant to Education Code section 56195.1(f);

WHEREAS, LEA is a charter school that is deemed a local educational agency for purposes of special education pursuant to Education Code section 47641 and is responsible for complying with all provisions of the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.) and implementing regulations as they relate to local educational agencies;

WHEREAS, the SELPA as authorized by the California State Board of Education serves as the special educational local plan area for California charter schools deemed local educational agencies pursuant to Education Code section 47641 that have successfully completed the SELPA membership process and have signed this Agreement for Participation ("Agreement");

WHEREAS, EDCOE is designated in the local plan as the "responsible local agency" for the SELPA, which means the administrative entity, the duties of which shall include, but are not limited to, receiving and distributing state and federal special education funds pursuant to the allocation plan, providing administrative support, and coordinating implementation of the plan;

WHEREAS, the actions and decisions of the parties are guided by the values of:

1. Commitment – maintaining high standards for performance in student achievement, operations, governance and finance;
2. Integrity – adherence to moral and ethical principles in all aspects of the work;
3. Fairness – impartial and just treatment of all stakeholders;
4. Partnership – collaborative decision making and accountability;
5. Knowledge – understanding of charter school law and practice; and
6. Transparency- access to the information, decisions, and actions of the organization;

WHEREAS, the purpose of this agreement is to set forth the various responsibilities of LEA, EDCOE, and SELPA to ensure that all charter pupils with exceptional needs within the SELPA receive appropriate special education programs.



NOW, THEREFORE, IT IS HEREBY AGREED between the parties hereto as follows:

1. SHARED COMMITMENTS

- 1.1. Resource Allocation. Parties shall demonstrate commitment to the promises set forth in this Agreement by allocating appropriate resources.
- 1.2. Standard of Conduct. Parties, at all times, shall conduct themselves in such a manner as to act in the best interests of all other SELPA members. The LEA shall not engage in any activity or enterprise which would tend to injure or expose the SELPA or any of its members to any significant risk of harm or injury of any kind.
- 1.3. Compliance. All parties to this agreement shall identify and comply with applicable laws, regulations, policies, procedures and generally accepted standards. Each party will address any identified compliance gaps in a responsible and timely fashion.
- 1.4. Continual Improvement. Parties are expected to continually improve by setting performance objectives, executing plans and taking necessary corrective actions for deficiencies identified by any and all internal and/or external assessments.
- 1.5. Accuracy of Business Records. Parties shall ensure that any and all financial books and records conform to generally accepted accounting principles and state reporting requirements. Records must be accurate in all material respects. Records must be legible, transparent, and reflect actual transactions and payments and be open to inspection by the other party upon a reasonable request.
- 1.6. Accuracy of Student Records. Parties shall ensure that any and all student records conform to prescribed formats. Records must be legible, transparent, reflect actual transactions and payments, and be accurate in all material respects. Records must be open to inspection and review by other parties with legitimate educational interest upon a request.
- 1.7. Documentation. Parties shall maintain documentation necessary to demonstrate compliance with this Agreement and compliance with applicable state and federal statutes and regulations.
- 1.8. Local and Allocation Plans. Parties agree to the provisions of the Local and Allocation Plans as updated and approved by the CEO Council.
- 1.9. Provision of Free and Appropriate Public Education. The LEA is solely responsible for the provision of special education programs and services to eligible students enrolled in the LEA. The Parties understand and agree that the SELPA or EDCOE shall have no responsibility for the operation of any direct educational program or service of any kind, that the SELPA has no duty or authority to provide FAPE to individual students, and that the SELPA has no duty or authority to make decisions regarding the educational programming of students enrolled in the LEA.



2. **LEA/ORGANIZATIONAL PARTNER RESPONSIBILITIES**

- 2.1 **Programs and Services.** The LEA is solely and exclusively responsible for the following mandated activities in order to operate its special education programs and services for students enrolled in the LEA. As such, the LEA shall:
- 2.1.1. Select, employ, compensate, and determine the duties of, or establish appropriate contracts for the provision of, special education teachers, instructional aides, and other personnel as required to conduct the program specified in the Local Plan, and in compliance with state and federal mandates.
 - 2.1.2. Conduct and/or contract those programs operated by the LEA in conformance with the Local Plan and the state and federal mandates.
 - 2.1.3. Organize and administer the activities of the IEP teams, including the selection of the LEA staff and who will serve as members of the IEP team in conformance with Education Code Section 56341 and in compliance with the Local Plan.
 - 2.1.4. Develop and implement program objectives and the evaluation of the program's effectiveness.
 - 2.1.5. Communicate with the parents and/or legal guardians of students in conformance with laws, regulations, and the provisions of the Local Plan.
 - 2.1.6. Provide for the documentation and reporting of assessment procedures used for the placement of individuals and the security thereof.
 - 2.1.7. Provide for the continuous review of placements and the assessment procedures employed to ensure their effectiveness and applicability, and ensure the continued implementation and compliance with eligibility criteria.
 - 2.1.8. Provide for the integration of students with disabilities into the general education school programs and provide for evaluating the results of such integration according to specifications of the Local Plan.
 - 2.1.9. Conduct the review of individual placements requested by the parents and/or legal guardians of the student in accordance with the Local Plan.
 - 2.1.10. Prepare and submit all required reports, including reports on student enrollment, program expenditures, and program evaluation.
- 2.2. **Fiscal Responsibilities.** Receive and expend special education funding in accordance with the Charter SELPA Allocation Plan. Organizational Partners affirm that any financial claim made by the SELPA against an LEA that is part of the Organizational Partner's network of LEAs will be honored by the Organization Partner.
- 2.3. **Restricted Funds.** As a condition of membership and participation in the SELPA, LEA warrants and represents that at no time during the term of this Agreement



and LEA's membership and participation in the SELPA shall the LEA, directly or indirectly, provide special education funding for the benefit of a for-profit entity. Unless altered by law, all funding provided through the Charter SELPA shall be treated as a restricted funding source to be expended only for special education or special education services. Nothing contained herein shall be interpreted as prohibiting any LEA from expending funds to contract with a state-certified nonpublic agency/school for the benefit of children served, in accordance with the approved master contract and individual services agreements as provided for in federal and state law.

- 2.4. Audit Report. Annually provide the SELPA with the LEA's annual, independent financial audit report, on or before December 20th each year, unless an extension has been granted by the State Controller's Office, in which case an extension will be granted to the charter as well. LEA further agrees to provide SELPA copies of any and all State Controller's Office communications regarding audit report corrective actions and a corrected audit report, if applicable. Should an LEA be the subject of an investigation by any federal, state, or local agency, including but not limited to the Fiscal Crisis Management and Assistance Team ("FCMAT") arising out of or related to allegations of fiscal mismanagement, failure to meet generally accepted accounting principles, or any violation of a provision of law, the LEA shall immediately notify SELPA and provide the SELPA with a copy of any written correspondence related thereto.
- 2.5. Membership Responsibilities. Adhere to governance structure within SELPA Local Plan and Policies, including designating appropriate representatives to serve on required councils and committees; ensure appropriate LEA representatives attend and participate in SELPA governance meetings as set forth in the Local Plan, Policies and Procedures.
- 2.6. Management Decisions. Consistent with this Agreement, LEA shall have full and exclusive authority and responsibility for classifying employment positions within their LEA. The managerial prerogatives of any participating LEA member shall not be infringed upon by any other participating LEA member except upon mutual consent of an affected LEA member(s), or unless as otherwise set forth. LEA shall not undertake to independently act on behalf of the SELPA or any of its members without express written authorization of the SELPA.
- 2.7. Participation. Ensure appropriate LEA representatives attend and participate in SELPA governance meetings and committees as set forth in the Local Plan, Policies and Procedures.
- 2.8. Reporting Requirements. Submit all required federal, state and SELPA reports and data requests in the prescribed format and at the specified due date. Upon written request by the SELPA, LEA shall provide any requested information, documents, writings, or information of any sort without delay, except as otherwise prohibited by law.
- 2.9. Indemnification and Hold Harmless. To the fullest extent allowed by law, LEA agrees to defend, indemnify, and hold harmless the SELPA and its individual other



members, EDCOE, the El Dorado County Superintendent of Schools, and each of their respective directors, officers, agents, employees, and volunteers (the Indemnified Parties), from any claim or demand, damages, losses or expenses (including, without limitation, reasonable attorney fees) that arise in any manner from an actual or alleged failure by LEA to fulfill one or more of the LEA member's obligations except to the extent that such suit arises from the SELPA, EDCOE, or the El Dorado County Superintendent of Schools' negligence.

3. **SELPA DUTIES AND RESPONSIBILITIES**

3.1 Services. In order to accomplish the goals set forth in the Local Plan, SELPA shall provide the following services and activities for the LEA:

- 3.1.1. Receive, compile, and submit required enrollment reports and compute all special education apportionments; receive data from LEA to compile and submit budgets for the programs and monitor the fiscal aspects of the program conducted, and receive the special education apportionments as authorized by applicable law.
- 3.1.2. Maintain SELPA policies and procedures for referring and placing individuals with exceptional needs who are enrolled in the LEA, including the methods and procedures for communication with the parents and/or guardians of the students according to SELPA Local Plan, Policies and Procedures.
- 3.1.3. Coordinate the organization and maintenance of the Special Education Community Advisory Committee ("CAC") to coordinate the implementation of the Local Plan and provide for the attendance of designated members of the SELPA's staff at all regularly scheduled CAC meetings as required by law.
- 3.1.4. Coordinate community resources with those provided by LEA and SELPA, including providing such contractual agreements as may be required.
- 3.1.5. Coordinate state Special Education Accountability Processes.
- 3.1.6. Provide alternative dispute resolution supports and services.
- 3.1.7. Develop interagency referral and placement procedures.
- 3.1.8. Provide regular personnel development training sessions for LEA staff responsible for administering or delivering special education programs and services.
- 3.1.9. Provide the method and forms to enable the LEA to report to the SELPA on student enrollment and program expenditures. Establish and maintain a pupil information system.
- 3.1.10. Provide reasonable and appropriate technical assistance and information to the LEA upon request from LEA administration, including but not limited to:
 - 1. Evidenced Based Practices;
 - 2. Program Development and Improvement;



3. Individual cases;
4. State complaints;
5. Requests for due process mediation and hearing; and
6. Appropriate programs and services for specific pupils.

3.1.11. Perform other services reasonable and necessary to the administration and coordination of the Local Plan.

- 3.2. Governance. Organize and maintain the governance structure of the Local Plan, including various committees and councils to monitor the operations of the SELPA and make recommendations for necessary revisions, including, but not limited to, the Local Plan, Allocation Plan and Policies.
- 3.3. Data Reporting. Establish and maintain methods, timelines and forms to submit required federal, state and SELPA reports.
- 3.4. Public Meetings. Schedule public meetings for purposes of governance activities and adopting the Annual Service Plan and Budget Plan.
- 3.5. Fiscal Responsibilities. Receive, distribute, and oversee the expenditure of special education funds in accordance with federal and state regulations and the SELPA Allocation Plan.
- 3.6. Indemnification and Hold Harmless. The SELPA shall be held harmless and indemnify EDCOE and the El Dorado County Superintendent of Schools for any costs of any kind or nature arising out of or related to this agreement other than as specifically contemplated herein, except to the extent that such cost arises from EDCOE and the El Dorado County Superintendent of Schools' negligence.

4. EDCOE DUTIES AND RESPONSIBILITIES

- 4.1. The Parties understand that EDCOE is designated in the Local Plan as the "responsible local agency" for the SELPA. EDCOE shall receive and distribute state and federal special education funds pursuant to the Allocation Plan, provide administrative support, and coordinate implementation of the Local Plan in accordance with state and federal law.
- 4.2. EDCOE shall not be responsible for any LEA or SELPA obligations or duties of any kind or nature except as explicitly set forth in this agreement.

5. TERMINATION OF THIS AGREEMENT AND PARTICIPATION IN SELPA

- 5.1. LEA may terminate this Agreement and participation in the SELPA in its sole discretion at the end of the fiscal year next occurring after having provided prior written notice to the SELPA, as follows:
 - 5.1.1. Prior initial written notice of intended termination to the SELPA at least twelve (12) months and one (1) day in advance of date of termination; and
 - 5.1.2. Final written notice of termination to the SELPA no more than six (6) months after the LEA's initial notice of intended termination.
- 5.2. The SELPA may initiate and complete termination of this Agreement and LEA's participation in the SELPA in its sole discretion in accordance with the process and



standards in SELPA Policies. The SELPA will provide prior written notice to the LEA at least twelve (12) months as follows:

- 5.2.1. Prior initial written notice of intended termination to the LEA at least twelve (12) months and one (1) day in advance of date of termination, and
 - 5.2.2. Final written notice of termination to the LEA no more than six (6) months after the SELPA's initial notice of intended termination.
- 5.3. Specifically the timeline and process above does not preclude the SELPA from initiating and completing the termination process in less than 12 months or by June 30 of the year immediately preceding the summary termination, if the member demonstrates:
- 5.3.1. Egregious disregard of state and federal requirements to provide services to students; and/or
 - 5.3.2. Demonstrated systemic and material issues that would cause the SELPA to make a finding of "going concern" based on leadership, programmatic and/or fiscal solvency that would cause SELPA to reasonably believe the SELPA may be harmed by the continued membership of the LEA.

The standards and timeline as determined by the SELPA shall, at a minimum, provide the LEA a reasonable opportunity for prior written notice and an opportunity to be heard by the Membership Appeals Committee.

6. DISPUTE RESOLUTION

Should a dispute arise relating to the responsibility for service provision, governance activities, the distribution of funding, if a party believes that an action taken by the CEO Council will create an undue hardship, or that the action taken exceeds the authority granted to the CEO Council within the Local Plan and/or state or federal statute, the aggrieved party may request a review of the action with the appropriate governing body or CDE as appropriate.

7. MUTUAL REPRESENTATIONS

- 7.1. Authority and Capacity. The Parties have the authority and capacity to enter into this agreement.
- 7.2. Full Disclosure. All information heretofore furnished by the Parties for purposes of or in connection with this Agreement or any transaction contemplated hereby or thereby is true and accurate in all material respects on the date as of which such information is stated.
- 7.3. No Conflicts. Neither party is under any restriction or obligation that may affect the performance of its obligations under this agreement.
- 7.4. Enforceability. This Agreement constitutes a legal, valid, and binding obligation, enforceable against the Parties according to its terms.



8. **RESERVATION OF RIGHTS**

The Parties hereto agree that nothing contained in this Agreement or otherwise shall be deemed to have waived or modified any of their rights or remedies under the law.

This agreement is entered into for the 2021-22 year and, absent a new agreement or termination, continues each year thereafter.

Executed on this ____ day of _____, 20____.

In accordance with SELPA policy, _____,

[INSERT Charter LEA Name]

certifies that this agreement has been approved by the appropriate local board(s).

LEA

Date

Signature of CEO of Charter LEA

[PRINT CEO Name, Title]

EL DORADO COUNTY OFFICE OF EDUCATION

Date

Ed Manansala, Ed.D., Superintendent
El Dorado County Office of Education

Date

Ginese Quann, Interim Executive Director
SELPA Programs
El Dorado County Office of Education

AGREEMENT FOR PARTICIPATION
EL DORADO CHARTER SELPA

This Agreement for Participation ("Agreement") is entered into by and between the El Dorado Charter SELPA ("SELPA"), the El Dorado County Office of Education ("EDCOE"), and _____ ("LEA"), a California public charter school, collectively referred to as the "Parties."

RECITALS

WHEREAS, each special educational local plan area is required to administer local plans submitted pursuant to Education Code section 56205 et seq., administer the allocation of funds pursuant to Education Code section 56836 et seq., and ensure that it has in effect policies, procedures, and programs that are consistent with state laws, regulations, and policies governing certain aspects of special education;

WHEREAS, a charter school that is deemed a local educational agency for purposes of special education is required to participate in an approved local plan pursuant to Education Code section 56195.1(f);

WHEREAS, LEA is a charter school that is deemed a local educational agency for purposes of special education pursuant to Education Code section 47641 and is responsible for complying with all provisions of the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.) and implementing regulations as they relate to local educational agencies;

WHEREAS, the SELPA as authorized by the California State Board of Education serves as the special educational local plan area for California charter schools deemed local educational agencies pursuant to Education Code section 47641 that have successfully completed the SELPA membership process and have signed this Agreement for Participation ("Agreement");

WHEREAS, EDCOE is designated in the local plan as the "responsible local agency" for the SELPA, which means the administrative entity, the duties of which shall include, but are not limited to, receiving and distributing state and federal special education funds pursuant to the allocation plan, providing administrative support, and coordinating implementation of the plan;

WHEREAS, the actions and decisions of the parties are guided by the values of:

1. Commitment – maintaining high standards for performance in student achievement, operations, governance and finance;
2. Integrity – adherence to moral and ethical principles in all aspects of the work;
3. Fairness – impartial and just treatment of all stakeholders;
4. Partnership – collaborative decision making and accountability;
5. Knowledge – understanding of charter school law and practice; and
6. Transparency- access to the information, decisions, and actions of the organization;

WHEREAS, the purpose of this agreement is to set forth the various responsibilities of LEA, EDCOE, and SELPA to ensure that all charter pupils with exceptional needs within the SELPA receive appropriate special education programs.

NOW, THEREFORE, IT IS HEREBY AGREED between the parties hereto as follows:

1. SHARED COMMITMENTS

- 1.1. Resource Allocation. Parties shall demonstrate commitment to the promises set forth in this Agreement by allocating appropriate resources.
- 1.2. Standard of Conduct. Parties, at all times, shall conduct themselves in such a manner as to act in the best interests of all other SELPA members. The LEA's shall not engage in any activity or enterprise which would tend to injure or expose the SELPA or any of its members to any significant risk of harm or injury of any kind.
- 1.3. Compliance. All parties to this agreement shall identify and comply with applicable laws, regulations, policies, procedures and generally accepted standards. Each party will address any identified compliance gaps in a responsible and timely fashion.
- 1.4. Continual Improvement. Parties are expected to continually improve by setting performance objectives, executing plans and taking necessary corrective actions for deficiencies identified by any and all internal and/or external assessments.
- 1.5. Accuracy of Business Records. Parties shall ensure that any and all financial books and records conform to generally accepted accounting principles and state reporting requirements. Records must be accurate in all material respects. Records must be legible, transparent, and reflect actual transactions and payments and be open to inspection by the other party upon a reasonable request.
- 1.6. Accuracy of Student Records. Parties shall ensure that any and all student records conform to prescribed formats. Records must be legible, transparent, reflect actual transactions and payments, and be accurate in all material respects. Records must be open to inspection and review by other parties with legitimate educational interest upon a request and upon parental consent.
- 1.7. Documentation. Parties shall maintain documentation necessary to demonstrate compliance with this Agreement and compliance with applicable state and federal statutes and regulations.
- 1.8. Local and Allocation Plans. Parties agree to the provisions of the Local and Allocation Plans as updated and approved by the CEO Council.
- 1.9. Provision of Free and Appropriate Public Education. The LEA is solely responsible for the provision of special education programs and services to eligible students enrolled in the LEA. The Parties understand and agree that the SELPA or EDCOE shall have no responsibility for the operation of any direct educational program or service of any kind, that the SELPA has no duty or authority to provide FAPE to individual students, and that the SELPA has no duty or authority to make decisions regarding the educational programming of students enrolled in the LEA.

2. LEA/ORGANIZATIONAL PARTNER RESPONSIBILITIES

- 2.1 Programs and Services. The LEA is solely and exclusively responsible for the following mandated activities in order to operate its special education

programs and services for students enrolled in the LEA. As such, the LEA shall:

- 2.1.1. Select, employ, compensate, and determine the duties of, or establish appropriate contracts for the provision of, special education teachers, instructional aides, and other personnel as required to conduct the program specified in the Local Plan, and in compliance with state and federal mandates.
 - 2.1.2. Conduct and/or contract those programs operated by the LEA in conformance with the Local Plan and the state and federal mandates.
 - 2.1.3. Organize and administer the activities of the IEP teams, including the selection of the LEA staff and who will serve as members of the IEP team in conformance with Education Code Section 56341 and in compliance with the Local Plan.
 - 2.1.4. Develop and implement program objectives and the evaluation of the program effectiveness.
 - 2.1.5. Communicate with the parents and/or legal guardians of students in conformance with laws, regulations and the provisions of the Local Plan.
 - 2.1.6. Provide for the documentation and reporting of assessment procedures used for the placement of individuals and the security thereof.
 - 2.1.7. Provide for the continuous review of placements and the assessment procedures employed to insure their effectiveness and applicability, and insure the continued implementation and compliance with eligibility criteria.
 - 2.1.8. Provide for the integration of students with disabilities into the general education school programs and provide for evaluating the results of such integration according to specifications of the Local Plan.
 - 2.1.9. Conduct the review of individual placements requested by the parents and/or legal guardians of the student in accordance with the Local Plan.
 - 2.1.10. Prepare and submit all required reports, including reports on student enrollment, program expenditures, and program evaluation.
- 2.2. Fiscal Responsibilities. Receive and expend special education funding in accordance with the Charter SELPA Allocation Plan. Organizational Partners affirm that any financial claim made by the SELPA against an LEA that is part of the Organizational Partner's network of LEAs will be honored by the Organization Partner.
- 2.3. Restricted Funds. As a condition of membership and participation in the SELPA, LEA warrants and represents that at no time during the term of this Agreement and LEA's membership and participation in the SELPA shall the LEA, directly or indirectly, provide special education funding for the benefit of a for-profit entity. Unless altered by law, All funding provided through the Charter SELPA shall be treated as a restricted funding

source to be expended only for special education or special education services. Nothing contained herein shall be interpreted as prohibiting any LEA from expending funds to contract with a state-certified nonpublic agency/school for the benefit of children served, in accordance with the approved master contract and individual services agreements as provided for in federal and state law.

- 2.4. Audit Report. Annually provide the SELPA with the LEA's annual, independent financial audit report, on or before December 20th each year, unless an extension has been granted by the State Controller's Office, in which case an extension will be granted to the charter as well. LEA further agrees to provide SELPA copies of any and all State Controller's Office communications regarding audit report corrective actions and a corrected audit report, if applicable. Should an LEA be the subject of an investigation by any federal, state, or local agency, including but not limited to the Fiscal Crisis Management and Assistance Team ("FCMAT") arising out of or related to allegations of fiscal mismanagement, failure to meet generally accepted accounting principles, or any violation of a provision of law, the LEA shall immediately notify SELPA and provide the SELPA with a copy of any written correspondence related thereto.
- 2.5. Membership Responsibilities. Adhere to governance structure within SELPA Local Plan and Policies including designating appropriate representatives to serve on required councils and committees; ensure appropriate LEA representatives attend and participate in SELPA governance meetings as set forth in the Local Plan, Policies and Procedures.
- 2.6. Management Decisions. Consistent with this Agreement, LEA shall have full and exclusive authority and responsibility for classifying employment positions within their LEA. The managerial prerogatives of any participating LEA member shall not be infringed upon by any other participating LEA member except upon mutual consent of an affected LEA member(s), or unless as otherwise set forth. LEA shall not undertake to independently act on behalf of the SELPA or any of its members without express written authorization of the SELPA.
- 2.7. Participation. Ensure appropriate LEA representatives attend and participate in SELPA governance meetings and committees as set forth in the Local Plan, Policies and Procedures.
- 2.8. Reporting Requirements. Submit all required federal, state and SELPA reports and data requests in the prescribed format and at the specified due date. Upon written request by the SELPA, LEA shall provide any requested information, documents, writings, or information of any sort without delay, except as otherwise prohibited by law.
- 2.9. Indemnification and Hold Harmless. To the fullest extent allowed by law, LEA agrees to defend, indemnify, and hold harmless the SELPA and its individual other members, EDCOE, the El Dorado County Superintendent of Schools, and each of their respective directors, officers, agents, employees, and volunteers (the Indemnified Parties), from any claim or demand, damages, losses or expenses (including, without limitation, reasonable attorney fees) that arise in any manner from an actual or alleged failure by LEA to fulfill one or more of the LEA member's obligations

except to the extent that such suit arises from the SELPA, EDCOE, or the El Dorado County Superintendent of Schools' negligence.

3. **SELPA DUTIES AND RESPONSIBILITIES**

3.1 **Services.** In order to accomplish the goals set forth in the Local Plan, SELPA shall provide the following services and activities for the LEA:

- 3.1.1. Receive, compile, and submit required enrollment reports and compute all special education apportionments; receive data from LEA to compile and submit budgets for the programs and monitor the fiscal aspects of the program conducted, and receive the special education apportionments as authorized by applicable law.
- 3.1.2. Maintain SELPA policies and procedures for referring and placing individuals with exceptional needs who are enrolled in the LEA, including the methods and procedures for communication with the parents and/or guardians of the students according to SELPA Local Plan, Policies and Procedures.
- 3.1.3. Coordinate the organization and maintenance of the Special Education Community Advisory Committee ("CAC") to coordinate the implementation of the Local Plan and provide for the attendance of designated members of the SELPA's staff at all regularly scheduled CAC meetings as required by law.
- 3.1.4. Coordinate community resources with those provided by LEA and SELPA, including providing such contractual agreements as may be required.
- 3.1.5. Coordinate state ~~Quality Assurance Process~~Special Education Accountability Processes.
- 3.1.6. Provide alternative dispute resolution supports and services.
- 3.1.7. Develop interagency referral and placement procedures.
- 3.1.8. Provide regular personnel development training sessions for LEA staff responsible for administering or delivering special education programs and services.
- 3.1.9. Provide the method and forms to enable the LEA to report to the SELPA on student enrollment and program expenditures. Establish and maintain a pupil information system.
- 3.1.10. Provide reasonable and appropriate technical assistance and information to the LEA upon request from LEA administration, including but not limited to:
 1. Evidenced Based Practices;
 2. Program Development and Improvement;
 3. Individual cases;
 4. State complaints;
 5. Requests for due process mediation and hearing; and
 6. Appropriate programs and services for specific pupils.
- 3.1.11. Perform other services reasonable and necessary to the administration and coordination of the Local Plan.

3.2. **Governance.** Organize and maintain the governance structure of the Local

Plan including various committees and councils to monitor the operations of the SELPA and make recommendations for necessary revisions, including, but not limited to, the Local Plan, Allocation Plan and Policies.

- 3.3. Data Reporting. Establish and maintain methods, timelines and forms to submit required federal, state and SELPA reports.
- 3.4. Public Meetings. Schedule public meetings for purposes of governance activities and adopting the Annual Service Plan and Budget Plan.
- 3.5. Fiscal Responsibilities. Receive, distribute, and oversee the expenditure of special education funds in accordance with federal and state regulations and the SELPA Allocation Plan.
- 3.6. Indemnification and Hold Harmless. The SELPA shall be held harmless and indemnify EDCOE and the El Dorado County Superintendent of Schools for any costs of any kind or nature arising out of or related to this agreement other than as specifically contemplated herein, except to the extent that such cost arises from EDCOE and the El Dorado County Superintendent of Schools' negligence.

4. EDCOE DUTIES AND RESPONSIBILITIES

- 4.1. The Parties understand that EDCOE is designated in the Local Plan as the "responsible local agency" for the SELPA. EDCOE shall receive and distribute state and federal special education funds pursuant to the Allocation Plan, provide administrative support, and coordinate implementation of the Local Plan in accordance with state and federal law.
- 4.2. EDCOE shall not be responsible for any LEA or SELPA obligations or duties of any kind or nature except as explicitly set forth in this agreement.

5. TERMINATION OF THIS AGREEMENT AND PARTICIPATION IN SELPA

- 5.1. LEA may terminate this Agreement and participation in the SELPA in its sole discretion at the end of the fiscal year next occurring after having provided prior written notice to the SELPA, as follows:
 - 5.1.1. Prior initial written notice of intended termination to the SELPA at least twelve (12) months and one (1) day in advance of date of termination; and
 - 5.1.2. Final written notice of termination to the SELPA no more than six (6) months after the LEA's initial notice of intended termination.
- 5.2. The SELPA may initiate and complete termination of this Agreement and LEA's participation in the SELPA in its sole discretion in accordance with the process and standards in SELPA Policies. The SELPA will provide prior written notice to the LEA at least twelve (12) months as follows:
 - 5.2.1. Prior initial written notice of intended termination to the LEA at least twelve (12) months and one (1) day in advance of date of termination, and
 - 5.2.2. Final written notice of termination to the LEA no more than six (6) months after the SELPA's initial notice of intended termination.
- 5.3. Specifically the timeline and process above does not preclude the SELPA from initiating and completing the termination process in less than 12 months or by June 30 of the year immediately preceding the summary termination, if the member demonstrates:

- 5.3.1. Egregious disregard of state and federal requirements to provide services to students; and/or
- 5.3.2. Demonstrated systemic and material issues that would cause the SELPA to make a finding of “going concern” based on leadership, programmatic and/or fiscal solvency that would cause SELPA to reasonably believe the SELPA may be harmed by the continued membership of the LEA.

The standards and timeline as determined by the SELPA shall, at a minimum, provide the LEA a reasonable opportunity for prior written notice and an opportunity to be heard by the Membership Appeals Committee.

6. DISPUTE RESOLUTION

Should a dispute arise relating to the responsibility for service provision, governance activities, the distribution of funding, if a party believes that an action taken by the CEO Council will create an undue hardship, or that the action taken exceeds the authority granted to the CEO Council within the Local Plan and/or state or federal statute, the aggrieved party may request a review of the action with the appropriate governing body or CDE as appropriate.

7. MUTUAL REPRESENTATIONS

- 7.1. Authority and Capacity. The Parties have the authority and capacity to enter into this agreement.
- 7.2. Full Disclosure. All information heretofore furnished by the Parties for purposes of or in connection with this Agreement or any transaction contemplated hereby or thereby is true and accurate in all material respects on the date as of which such information is stated.
- 7.3. No Conflicts. Neither party is under any restriction or obligation that may affect the performance of its obligations under this agreement.
- 7.4. Enforceability. This Agreement constitutes a legal, valid, and binding obligation, enforceable against the Parties according to its terms.

8. RESERVATION OF RIGHTS

The Parties hereto agree that nothing contained in this Agreement or otherwise shall be deemed to have waived or modified any of their rights or remedies under the law.

This agreement is entered into for the 2021-22 year and, absent a new agreement or termination, continues each year thereafter.

Executed on this ____ day of _____, 20____.

In accordance with SELPA policy,_____

____/

[INSERT Charter LEA Name]

certifies that this agreement has been approved by the appropriate local board(s).

LEA

Date

Signature of CEO of Charter LEA

[PRINT CEO Name, Title]

EL DORADO COUNTY OFFICE OF EDUCATION

Date

Ed Manansala, Ed.D., Superintendent
El Dorado County Office of Education

Date

David M. Toston, Associate Superintendent
SELPA Programs
El Dorado County Office of Education

ALMA FUERTE PUBLIC SCHOOL - Financial Dashboard (January 2021)

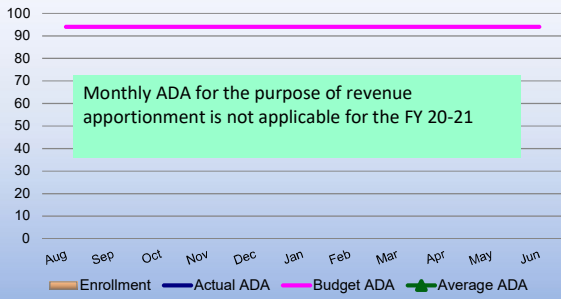
1

Key Performance Indicators

ADA vs. Budget ● Cash on Hand ●
 Net Income / (Loss) ● Year-End Cash ●

2

ADA & Enrollment



KEY POINTS

SB 820 allows districts and charter schools that had budgeted for growth to apply for growth funding. This change allows AFPS to capture revenue for projected enrollment on the board approved budget adjusted by the statewide attendance rate for K-8 schools (95.5%).

AFPS is projected to achieve a net income of \$38,953, which is (\$9K) less than budgeted.

AFPS projected ending cash balance is \$159,513, 13.4% reserves. Year-End Cash balance is less than budgeted due to cash deferrals.

The debt balance includes Paycheck Protective Program (PPP) loan for \$135,800. AFPS covered period ended on December 10th, 2020. While there is no deadline for the loan forgiveness application, debt payments begin ten months after the end of the covered period. The intent is to apply for forgiveness before debt payment begin.

CARES Funding:

1) Learning Loss Mitigation funds: \$91,053

\$74,622 - CR - Spend by 12/30/20

\$7,231 - GF - Spend by 06/30/21

\$9,200 - GEER - Spend by 09/30/22

2) ESSER: \$16,826, Spend by 09/30/22

3

Average Daily Attendance Analysis

Category	Actual through Month 0	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Year P2
Enrollment	#N/A	100	100	0	92
ADA %		96.0%	94.0%	2.0%	95.0%
Average ADA		95.51	94.00	1.51	84.75

4

LCFF Supplemental & Concentration Grant Factors

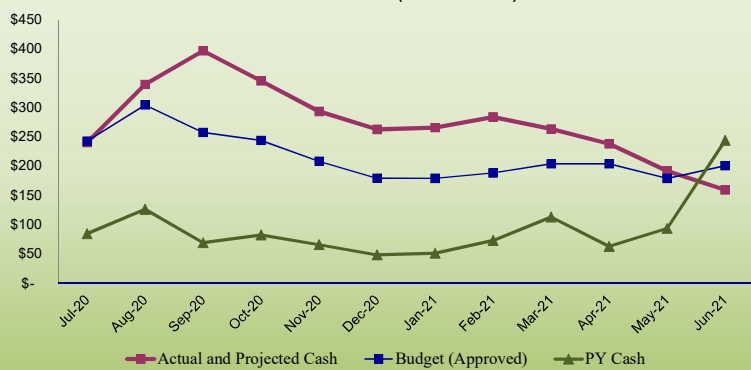
Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	60.0%	77.1%	17.1%	75.0%
3-Year Average %	68.1%	75.4%	7.3%	69.4%
District UPP C. Grant Cap	63.4%	63.4%	0.0%	63.4%

5

INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 20-21 YTD			Historical	
	As of 01/31/21	FY 20-21 Budget	Variance B/(W)	Prior Month FC	Variance B/(W)	Actual YTD	Budget YTD	Variance B/(W)	FY 19-20	FY 18-19
Local Control Funding Formula	953,204	853,289	99,916	951,846	1,358	373,344	423,009	(49,665)	854,282	708,755
Federal Revenue	158,475	152,451	6,024	155,807	2,668	95,779	35,903	59,876	62,308	208,414
State Revenue	63,083	57,468	5,615	63,037	46	13,702	5,212	8,490	78,942	76,515
Other Local Revenue	61,052	51,042	10,010	51,664	9,387	29,420	26,691	2,729	49,194	47,661
Grants/Fundraising	4,291	-	4,291	4,291	0	4,291	-	4,291	81,387	137,217
TOTAL REVENUE	1,240,105	1,114,250	125,855	1,226,646	13,459	516,537	490,816	25,721	1,126,113	1,178,562
Total per ADA	12,984	11,854	1,130	12,843	141				13,287	15,306
w/o Grants/Fundraising	12,939	11,854	1,085	12,798	141				12,327	13,524
Certificated Salaries	403,140	389,280	(13,860)	403,140	0	219,707	212,679	(7,028)	426,349	407,906
Classified Salaries	246,733	229,310	(17,423)	246,733	0	133,978	124,806	(9,172)	182,916	204,115
Benefits	145,864	132,454	(13,410)	145,535	(329)	76,275	80,898	4,624	110,207	91,310
Student Supplies	96,023	80,714	(15,308)	90,355	(5,668)	46,715	43,201	(3,514)	50,128	139,110
Operating Expenses	300,383	224,944	(75,439)	295,801	(4,581)	123,730	137,825	14,094	224,733	371,565
Other	9,010	9,403	394	9,010	(0)	5,462	5,388	(74)	9,490	9,968
TOTAL EXPENSES	1,201,152	1,066,106	(135,046)	1,190,574	(10,578)	605,866	604,797	(1,069)	1,003,823	1,223,974
Total per ADA	12,576	11,342	(1,235)	12,465	111				11,845	15,896
NET INCOME / (LOSS)	38,953	48,144	(9,191)	36,071	2,881.65	(89,329)	(113,981)	24,725	122,289	(45,412)

6

Cash Balance (in \$1,000's)



Year-End Cash Balance		
Projected	Budget	Variance
159,513	200,733	(41,221)

7

Balance Sheet	6/30/2020	12/31/2020	1/31/2021	6/30/2021 FC
Assets				
Cash, Operating	243,996	262,765	265,775	159,513
Cash, Restricted	0	0	0	0
Accounts Receivable	194,486	12,012	10,248	257,149
Due From Others	4,780	1,700	1,700	1,700
Other Assets	7,559	2,627	3,197	7,812
Net Fixed Assets	20,740	16,650	15,968	12,560
Total Assets	471,560	295,753	296,887	438,734
Liabilities				
A/P & Payroll	57,243	14,395	15,611	47,292
Due to Others	11,830	1,450	1,450	0
Deferred Revenue	0	0	0	0
Total Debt	235,805	210,806	202,473	185,806
Total Liabilities	304,878	226,651	219,534	233,098
Equity				
Beginning Fund Bal.	44,393	166,682	166,682	166,682
Net Income/(Loss)	122,289	(97,580)	(89,329)	38,953
Total Equity	166,682	69,102	77,353	205,635
Total Liabilities & Equity	471,560	295,753	296,887	438,733

Available Line of Credit				
Days Cash on Hand	89	81	81	49
Cash Reserve %	24.5%	22.2%	22.3%	13.4%



ALMA FUERTE PUBLIC SCHOOL

Financial Analysis

January 2021

Net Income

Alma Fuerte Public School is projected to achieve a net income of \$39K in FY20-21 compared to \$48K in the board-approved budget. Reasons for this negative \$9K variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of January 31, 2021, the school's cash balance was \$266K. By June 30, 2021, the school's cash balance is projected to be \$160K, which represents a 13% reserve.

As of January 31, 2021, the Accounts Receivable balance was \$10K, down from \$12K in the previous month, due to the receipt of revenue earned in FY19-20.

As of January 31, 2021, the Accounts Payable balance, including payroll liabilities, totaled \$16K, compared to \$14K in the prior month.

As of January 31, 2021, AFPS had a debt balance of \$203K compared to \$211K in the prior month. An additional \$17K will be paid this fiscal year. Debt balance consist of the the following loans.

- \$67K - Charter School Revolving loan program, to be paid by June 30,2022
- \$136K - Paycheck Protective Program(PPP)

Income Statement

Revenue

Total revenue for FY20-21 is projected to be \$1.24M, which is \$126K or 11.3% over budgeted revenue of \$1.11M.

- **Object Code 8011-8098: Local Control Funding Formula (LCFF)** revenue increased by \$100K largely due revenue cut restored. Budget was assuming a 10% revenue cut.
- **Object Code 8221: Child Nutrition-Federal** revenue decreased by (\$11K) due to lower participation rates during distance learning. Cost savings from nutrition supplies (object code 4711) offsets lower funding.
- **Object Code 8299: All Other Federal** revenue increased by \$16K due to Learning Loss Mitigation funds added for \$84K and Paycheck Protective Program (PPP) grant removed for (\$68K).
 - \$74,622 – LLM-CR funds
 - \$9,200 – LLM-GEER Funds
- **Object Code 8792: Transfer of Apportionments-SPED** revenue increased by \$9K due to higher SPED-AB602 funding rates.

This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$8,000 and 10%.

Expenses

Total expenses for FY20-21 are projected to be \$1.20M, which is \$135K or 12.7% over budgeted expenditures of \$1.07M.

- **Object Code 1120: Teacher's Salaries (Hourly)** expense decreased by \$9K due to hours reduced.
- **Object Code 1213: Guidance & Counseling** expense increased by (\$20K) due to Counselor position brought in-house. Savings in SPED Services (object code 5842) partially offsets new position.
- **Object Code 2111: Instructional Aide Salaries** expense increased by (\$43K) due to IA and LLM Facilitator positions added. LLM funds partially offsets cost increase.
- **Object Code 2200: Classified Support Salaries** expense decreased by \$26K. Custodian position was outsourced. Housekeeping services expense (object code 5531) offsets payroll savings.
- **Object Code 4311: Student Materials** expense increased by (\$10K) due to student subscriptions added for distance learning.
 - \$5K – HMH Anywhere
 - \$2K – Journey's
 - \$2K – Zoo Phonics
- **Object Code 4411: Non Capitalized Equipment** expense increased by (\$14K) due to chrome books, hotspots and other equipment. LLM-CR funds offset new expenditures.
- **Object Code 4711: Nutrition Program Supplies** expense decreased \$13K due to lower student participation.
- **Object Code 5511: Utilities** expense increased by (\$38K).
- **Object Code 5531: House Keeping Services** expense increased by (\$24K) due to janitorial services added.

ADA

Monthly ADA for the purposes of revenue apportionment is not applicable for FY20-21.

AFPS will be funded 95.51 ADA which is the projected board approved enrollment adjusted by the statewide attendance rate for K-8 schools (95.5%).

This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$8,000 and 10%.