



Golden Valley Charter Schools
Regular Meeting of the Board of Trustees
6550 Filbert Avenue
Orangevale, CA 95662

May 31, 2017
Special Meeting Agenda

1. **Call to Order** – 5:00p.m. *(J. Hanafee)*

2. **Roll Call** – 5:00 p.m.
Board Members: John Hanafee, Chair, Ally Jakubicka, Vice Chair, Jodi Begley, Secretary, Sarah Sullivan, Zachary Phillips, G’anna Burke, Joanne Ahola, Becky Page, Ryan Sutton.

3. **Flag Salute/Quote/Moment of Silence** – 5:00 p.m. *(C. Buckley)*

4. **Public Comment** – 5:05 p.m.
This portion of the meeting is set aside for members of the audience to make public comments or raise issues that are not specifically on the agenda or for those that are on the agenda in areas of Board jurisdiction. These presentations are limited to three (3) minutes and the total time allotted to non-agenda items will not exceed fifteen (15) minutes.

5. **Approval of the MOUs** – 5:10 p.m. *(J. Hanafee)*
Action: Shall the Board approve the 2017-2019 MOU’s for Golden Valley Orchard School and Golden Valley River School with San Juan Unified School District?

6. **Approval of the CSMC Service Contract 2017-18** – 5:15 p.m. *(J. Hanafee)*
Action: Shall the board approve the service contract with CSMC for the 2017-18 school year?

7. **Recitation of the Motto of the Social Ethic** – 5:20 p.m.
The healing social life is found
When in the mirror of each human soul
The whole community finds its reflection,
And when, in the community,
The virtue of each one is living.

8. **Adjournment of the meeting** – 5:31 p.m. *(J. Hanafee)*

**MEMORANDUM OF UNDERSTANDING
BETWEEN
SAN JUAN UNIFIED SCHOOL DISTRICT
AND
GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATIONAL RENEWAL
(ORCHARD SCHOOL)**

This Memorandum of Understanding (MOU) is executed by and between the Board of Education of the San Juan Unified School District (District) and Golden Valley Charter School for Educational Renewal (Golden Valley Charter School) operated as a California non-profit public benefit corporation, on behalf of Golden Valley Orchard School (Orchard School). Orchard School has been granted charter school number 1728 by the California State Board of Education.

RECITALS:

- A. The District is a school district existing under the laws of the State of California.
- B. The Golden Valley Charter School submitted a petition to establish a charter school to District, which District conditionally approved on December 9, 2014. The Golden Valley Charter School II was renamed Golden Valley Orchard School in 2015 and has been conditionally reauthorized for a term of five (5) years beginning July 1, 2017, through June 30, 2022.
- C. This MOU is intended to outline the Parties' agreements governing their respective fiscal and administrative responsibilities and their legal relationship and other matters of mutual interest.
- D. If any provision of this MOU is inconsistent with the charter, the terms of the charter shall prevail.

NOW, THEREFORE, in consideration of the promises and the mutual covenants and agreements herein set forth Orchard School and District do hereby agree as follows:

AGREEMENTS:

I. TERMS AND RENEWAL

- A. Term of the MOU is for two (2) years, from July 1, 2017, through June 30, 2019.
- B. MOU is subject to termination during the term or any renewal as specified by law or as otherwise set forth in this MOU.
- C. Parties agree that the recitals set forth above are true and are incorporated as essential terms of this MOU.
- D. Any modification of this MOU must be in writing and executed by the duly authorized representatives of both Parties specifically indicating the intent of the Parties to modify this MOU.

1. The duly authorized representatives of Orchard School are the Executive Director and Chair of the Board of Trustees or the Board of Trustees as a whole.
 2. The duly authorized representatives of District are the District Board of Education (Board) and Superintendent or designee. For purposes of amendment of the Charter, the Board is required to take action.
 3. District reserves the right of approving amendments and/or revoking the Orchard School Charter as specified in Education Code section 47607.
- E. Orchard School shall ensure that its name Golden Valley Orchard School is correctly spelled in all notifications to the State and in its corporate documents.
- F. The charter for Orchard School is for a K-8 school population only.

II. ADMINISTRATIVE SERVICES

- A. In accordance with Education Code section 47613, District may charge for the actual costs of supervisory oversight not to exceed one (1) percent of the revenue of Orchard School. Revenue is defined as (subject to changes in the State Funding model): Orchard School ADA multiplied by the Local Control Funding Formula (LCFF) to include base, supplemental, and, if eligible, concentration grants. This payment will be made in one annual payment after receipt of funding based on P2 reports to the State of California.
- B. Orchard School and District agree that supervisory oversight, as used in Education Code sections 47613 and 47604.32, shall include the following:
1. All activities related to Charter revocation, renewal, and processes as described in Education Code section 47607.
 2. Activities relating to monitoring the performance and compliance of Orchard School with respect to the terms of its Charter, related agreements, and all applicable laws.
 3. Participating in the dispute resolution process described in Charter.
 4. Review and timely response to Orchard School's Annual Independent Fiscal and Performance Audit.
 5. Identification of at least one District staff member as a contact person for Orchard School.
 6. Visitation to Orchard School at least annually.
 7. Ensuring that Orchard School complies with all reports required of charter schools by law.

8. Monitoring the fiscal condition of Orchard School.
 9. Providing timely notification to the California Department of Education if any of the following circumstances occur:
 - Renewal of Orchard School is granted or denied.
 - Orchard School is revoked.
 - Orchard School ceases operation for any reason.
- C. In addition to supervisory oversight responsibilities and oversight fee described above, District shall also provide Orchard School with the following services and Golden Valley Charter School shall compensate District as follows:
1. Facilities: Should Orchard School choose to use any District facilities the terms and conditions of such use shall be in accordance with a separate facility use agreement for that purpose.
 2. Meal Services: Orchard School assumes responsibility for ensuring that Orchard School's meal program complies with all federal requirements and state/local health regulations. District's Child Nutrition Department agrees to make available nutritionally adequate breakfast and lunch meals to Orchard School upon negotiation of a separate Memorandum of Understanding.
 3. If District is utilized for the State Teachers Retirement System (STRS) reporting, Orchard School shall reimburse District for the actual costs of administration of STRS records and submission of required reports.
- D. Golden Valley Charter School shall retain the authority to contract with third parties for any services required to operate Orchard School in accordance with the law, this MOU, and the approved Charter.
1. Golden Valley Charter School has contracted with Charter School Management Corporation (CSMC) for services which may include, but not be limited to the following services: accounting software hosting and support; consulting services; monthly payroll; issuance of w2s; tax deposits; maintenance of the General Ledger; deposit and enter cash receipts; assist in purchasing and AP processing; print and mail all AP checks; process and submit SACS reports as required during the year; assist in development and revision of the budget; complete monthly cash flow reports; generate revenue and expense reports; and facilitate auditor's requests. A copy of the fully executed Golden Valley Charter School's business service agreement and/or Memorandum of Understanding with EdTec, Inc., detailing the services to be provided and costs therefore, will be provided to the District upon renewal for reference purposes.
 2. Prior to contracting with any other entity as primary provider of business and/or administrative services, Golden Valley Charter School and Orchard

School shall provide timely notice, within 30 days to the District's Board of Education.

3. Orchard School and District have agreed to the terms for special education funding entitlements and service requirements, pursuant to Education Code sections 47612 and 51745(c), as identified in the "Special Education Memorandum of Understanding," attached hereto as Exhibit "A" and fully incorporated herein.
- E. Additional services may be contracted by Orchard School from District, if available, pursuant to a separate written agreement between the Parties.

III. PROGRAMMATIC AUDIT

After receipt of standardized testing scores and API statewide or similar school ranks, Orchard School's Executive Director or designee will compile and provide to District an annual performance audit documenting whether or not students are achieving the measurable outcomes defined in the Orchard School and such other information requested by District relating to Orchard School's performance. This section does not limit District's statutory authority to make reasonable requests for information at any time during the year.

IV. FUNDING

- A. To the extent that Orchard School is required to submit records or information to District or the Sacramento County Office of Education in order to confirm funding, those records shall be prepared by Orchard School in a format acceptable to the recipient.
- B. As established by Education Code section 47630 *et. seq.*, Orchard School shall receive funding under the charter school funding model as follows:
 1. "General-purpose entitlement" means an amount computed by the LCFE pursuant to Education Code section 42238.02 as implemented by Education Code section 42238.03. In-lieu property taxes and state aid also included pursuant to Education Code section 47632.
 2. Orchard School is entitled to lottery funds, such funding is as identified in and pursuant to Education Code section 47638.
 3. A variety of state and federal application based programs, as well as various grant opportunities exist. Except as otherwise noted in this MOU, it shall be the responsibility of Orchard School to apply for any and all funding that is beyond the basic statutory entitlement.
 4. Any additional funds negotiated by Orchard School in accordance with Education Code section 47636 (see section XV below).

- C. Orchard School has elected to receive funding from the State directly, pursuant to Education Code section 47651.
- D. District shall provide funding in lieu of property taxes to Orchard School as required by law. Monies will either be electronically transferred to Orchard School's bank account or a check will be mailed to Orchard School by the fifteenth (15th) day of each month as required by law. District shall have the right to withhold any amounts owed by Orchard School to District which have not been paid to District more than sixty (60) days after requesting payment in writing by District.
- E. The parties recognize the authority of Orchard School to pursue additional sources of funding.
 - 1. District has no obligation to apply for additional sources of funding for Orchard School.
 - 2. Orchard School shall cooperate fully with District in any funding applications made by District on behalf of the students of Orchard School.
 - 3. District shall cooperate fully with Orchard School in any funding applications made by Orchard School on its funding applications.
 - 4. Orchard School agrees to comply with all regulations related to expenditures and receipt of such funds.
- F. Orchard School agrees that all revenue obtained from District shall only be used as set forth in the approved Charter and any authorized amendments, or as otherwise permissible by law.

V. LEGAL RELATIONSHIP

- A. Orchard School is operating as a non-profit, public benefit corporation. Members of the Golden Valley Charter Corporate Board and all officials of Orchard School shall file with Sacramento County and all other required entities, copies of all Fair Political Practice Commission conflict of interest forms, or forms that may otherwise be required by law, i.e., a Statement of Economic Interests which is required under the Political Reform Act by the Fair Political Practices Commission which are required of public school district board members and officials, and shall abide by an adopted conflicts code.
- B. Parties agree and understand that all employees of Orchard School shall be employees of Golden Valley Charter School and that it shall be the exclusive public school employer for the purposes of collective bargaining as provided in Education Code section 47605(b)(5)(O).
- C. Orchard School agrees to pay any and all attorney's fees and costs incurred by District, District's insurer, or its Joint Powers Authority (JPA), that provides

liability or property coverage to District, that are incurred in any successful effort by District, District's insurer, or JPA to invoke or enforce the indemnification and insurance provisions of this MOU. Any successful effort includes, but is not limited to: 1) District prevailing in any litigation against Orchard School, or its insurance providers, seeking to invoke or enforce the indemnification and insurance provisions of this MOU, and 2) voluntary acceptance of the indemnification and insurance provisions of this MOU by Orchard School or its insurance providers. All fees and costs incurred by District, the insurer, or JPA, after District or District's insurer has requested in writing, that Orchard School or its insurance provider comply with the indemnification and insurance provisions of this MOU, shall be paid to District, District's insurer, or JPA whichever has paid the fees and costs. District agrees that this written notice shall provide Orchard School a minimum of thirty (30) days notice to allow Orchard School adequate time to respond to such notice.

- D. Parties recognize that Orchard School is a separate legal entity. Orchard School shall be operated as a non-profit public benefit corporation under Education Code section 47604. As such, in accordance with Education Code section 47604(c), if District complies with all oversight responsibilities required by law, District shall not be liable for any and all debts or obligations of Golden Valley Charter, Orchard School and/or its employees or for any and all claims arising from the performance of acts, errors, or omissions by Orchard School and/or its employees.
- E. Any complaints/concerns received by District about any aspect of the operation of the Orchard School or about Orchard School shall be forwarded by District to Orchard School in a timely manner. To the extent that such concerns/complaints may involve issues related to possible revocation or non-renewal of the Charter, District may request that Orchard School inform District of how such concerns/complaints were addressed. Orchard School agrees to provide such information.

VI. FISCAL RELATIONSHIPS

- A. To the extent that District is required to submit financial forms on behalf of Orchard School, Orchard School is responsible for providing the necessary information to District in a timely manner and in a format acceptable to District. Orchard School agrees to follow processing schedules and District business office procedures.
- B. **AVERAGE DAILY ATTENDANCE:** Orchard School will be responsible for its daily and monthly attendance accounting. Orchard School will submit the attendance reports in accordance with District format and State law and regulations to District's attendance officer. These reports will be submitted to District at least one week prior to the county submission due dates for Orchard School's P1, P2, and annual attendance periods. These dates will be part of Orchard School's annual calendar development. Such attendance information will be included in the annual independent audit of Orchard School.

Orchard School will report to District the names of the students who have newly enrolled in Orchard School, including their name, address, grade level, and the student's prior district and school. In the case of Kindergarten students, Orchard School will report the school they would have attended if they are determined to be residents of District. This will occur on the CBEDS reporting date and by February 15, of each year of this Agreement, and during the annual report (without student names), or as otherwise required by law. Orchard School will report the names of students who have dis-enrolled from Orchard School along with the reason for disenrollment (i.e., by way of example, returning to district of residence, drop out, or expulsion) and where the student intends to attend school upon Orchard School's action of dropping the student. Orchard School will report by letter all students who disenroll and who plan to reenroll in District promptly upon learning of the disenrollment.

- C. ANNUAL AUDIT: Golden Valley Charter School/Orchard School shall be responsible for having an annual independent fiscal audit completed of the entire Orchard School operation in accordance with all applicable laws. The audit will be conducted in accordance with generally accepted accounting principles applicable to public schools. The annual audit will be completed and forwarded to the chief financial officer of District, County Office of Education, State Controller's Office, and California Department of Education on or before December 15.

Orchard School's Executive Director will submit audit findings and corrective action plans to District and County Office of Education by March 15 of each year succeeding the completion of an audit. Audit exceptions must be resolved to the satisfaction of District's governing board.

- D. In the event that District seeks and receives a voter approval for a general obligation bond, parcel taxes, or similar financial instrument, Orchard School shall have no entitlement to any portion of the funds unless negotiated in advance or unless otherwise required by law. Orchard School agrees that it has no entitlement to funds currently being received, if any, by District under former parcel tax or bond elections.
- E. Orchard School agrees that it shall establish a fiscal plan and provide a copy of this plan to District, for repayment of any loans received by Orchard School in advance of receipt of such loans. It is agreed that any and all loans sought by Orchard School shall be the sole responsibility of Golden Valley Charter School and /or Orchard School and District shall have no obligation for repayment nor shall District guarantee repayment of any such obligations.
- F. Absent written agreement otherwise, District shall not advance any funds to Orchard School. In addition, District shall not act or provide a line of credit for Orchard School.
- G. Orchard School shall maintain a minimum of 5% or \$50,000, whichever is greater, of annual total expenditures, transfers out, and other uses of funds of

Orchard School as a reserve account for economic uncertainty at the end of each fiscal year. Reserve account, for purposes of this section, shall be defined as cash on hand.

H. Orchard School shall annually prepare and submit the following reports to District and County Superintendent of Schools in the format dictated by the County Superintendent of Schools:

1. On or before June 25, of each year of this Agreement, a preliminary budget for the upcoming year and projections for the next two (2) years.
2. On or before September 10, of each year of this Agreement, unaudited actual data for the full prior year.
3. On or before 45 days after the Governor signs the annual Budget Act, a revised budget including any revisions in revenues and expenditures that have been made to its budget to reflect the funding made available by the Budget Act.
4. On or before December 10, of each year of this Agreement, an interim financial report reflecting changes through October 31, of each year of this Agreement. This interim report shall include projections of year-end balances and projections for the next two years.
5. On or before March 10, of each year of this Agreement, a second interim financial report reflecting changes through January 31, of each year of this Agreement. This interim report shall include projections of year-end balances and projections for the next two years.
6. Orchard School shall develop and monitor its budget in accordance with established laws and regulations. Orchard School will utilize and develop an annual budget development and monitoring calendar. This calendar shall be forwarded to District by December 1, of the prior year. State required financial reports shall be forwarded to District as soon as they are completed, and no later than the dates of submission that are established by law.

VII. FISCAL CONTROLS

A. Orchard School shall adopt and meet generally accepted accounting principles and shall adopt policies to ensure Orchard School's funds are used to most effectively support Orchard School's mission and to ensure that funds are budgeted, accounted for, expended, and maintained in an appropriate and lawful fashion. Such policies will include, but not be limited to, principles that ensure that: (1) expenditures are authorized in accordance with amounts specified in the adopted budget; (2) Orchard School's funds are managed and held in a manner that provide a high degree of protection of Orchard School's assets; and (3) all transactions are recorded and documented in an appropriate manner that allows

reporting to the State as required by District, County Office of Education, or California Department of Education.

- B. Segregation of Duties: Orchard School will develop and maintain simple warrant requests and purchase order forms to document the authorization of all expenditures. All proposed expenditures must be approved by the Executive Director or designee who will review the proposed expenditure to determine whether it is consistent with the Board-adopted budget and sign the check request form. All transactions will be posted on an electronic general ledger. The transactions will be posted on the ledger by someone at Orchard School site or contracted bookkeeper. To ensure segregation of record recording and authorization, the bookkeeper may not co-sign check requests or purchase orders.
- C. Banking Arrangements: Orchard School's bookkeeper will reconcile Orchard School's ledger(s) with its accounts on a monthly basis and prepare (1) a balance sheet, (2) a comparison of budgeted to actual revenues and expenditures to date, and (3) a cash flow statement. The Executive Director or designee and finance committee of the Golden Valley Charter School/Orchard School Board will regularly review these statements. Orchard School will deposit all funds received as soon as practical upon receipt. A petty cash fund may not exceed five hundred dollars (\$500.00) and may be established with an appropriate ledger to be reconciled twice monthly by the school secretary, who shall not be authorized to expend petty cash.
- D. Purchasing Procedures: All purchases over ten thousand dollars (\$10,000.00) must include documentation of a good faith effort to secure the lowest possible cost for comparable goods or services. The Executive Director or designee shall not approve purchase orders or warrant requests lacking such documentation. Documentation shall be attached to all warrant and purchase order requests showing that at least three (3) vendors were contacted and such documentation shall be maintained for at least three (3) years. All purchases in excess of twenty-five thousand dollars (\$25,000.00) must have dual signatures by a board member and a separate officer of the corporation.
- E. Property Inventory: Executive Director or designee shall establish and maintain an inventory of all non-consumable goods and equipment over one thousand dollars (\$1,000.00). In addition, an inventory shall be established and maintained of all computer equipment. This inventory shall include the original purchase price and date, a brief description, serial numbers, and other information appropriate for documenting Orchard School's assets. Property will be inventoried on an annual basis.
- F. PERS/STRS: If Orchard School decides to offer existing or new employees of Orchard School the opportunity to participate in STRS or PERS, Orchard School shall be responsible for making these arrangements through the County Office of Education or District as applicable.

- G. Property and Liability Insurance: Golden Valley Charter School/Orchard School's Board of Trustees shall ensure that Orchard School retains appropriate property and liability insurance coverage, as detailed in the Facilities Use Agreement entered into between the parties. Property insurance shall be for replacement costs and have limits of the total insured value of Orchard School's contents and personal property. Orchard School shall carry general liability insurance including broad form contractual liability coverage or its equivalent with limits of no less than five million dollars (\$5,000,000.00), occurrence based, providing coverage for, among other things, negligence, contractual liability, errors and omissions/educators legal liability, abuse and molestation, crime, and employment practices liability including, but not limited to, discrimination of Orchard School, its Board, officers, agents, employees, and/or students per occurrence and two million dollars (\$2,000,000.00) general aggregate. Limits are to be applicable to Orchard School and shall not be eroded by any other losses arising out of the operations for any. District shall be named as additional insured by way of endorsement to this policy.

Directors and Officers Liability Insurance, including Employment Practices Liability Insurance, shall be obtained and kept in force at all times with a self-insured retention of no more than five thousand dollars (\$5,000.00) per occurrence. District shall be named as additional insured on this policy. A copy of all required insurance policies including all liability and property damage policies, evidencing District named as an additional insured shall be provided to District within two (2) weeks of the effective date of this MOU.

- H. Indemnification and Hold Harmless: Orchard School shall comply with the indemnification requirements outlined in the approved charter.
- I. Additional Insured Endorsement: District, its elected and appointed officers, agents, employees, volunteers, contractors, and representatives shall be listed as Additional Insured as respects the operations of Orchard School or its successors. Coverage shall include, but not be limited to the vicarious liability or supervisory role of any additional insured. Said insurance policy shall be endorsed (copy of Endorsement attached to Certificate of Insurance) to include the following language, "SJUSD, its elected and appointed officers, agents, employees, volunteers, contractors, and representatives shall be listed as Additional Insured as respects the operations of the Golden Valley Charter School/Orchard School or its successors performed under the terms of this MOU."
- J. Certificate of Insurance: Prior to commencing services pursuant to this Agreement, Orchard School shall provide certificates as evidence of the existence of the insurance required by this MOU on insurance certificates executed by a duly-authorized agent of Orchard School's insurance provider. Such certificate shall include the Endorsements described in this MOU as attachments.
- K. Workers' Compensation: Golden Valley Charter School /Orchard School shall provide Workers' Compensation coverage as required by California law, and in

signing this MOU, makes the following certification: “Golden Valley Charter School/Orchard School of Sacramento is aware of the provisions of section 3700 of the Labor Code which require every employer to be insured against liability for Workers’ Compensation or to undertake self-insurance in accordance with such provisions before commencing the performance of this MOU.” Prior to commencing services pursuant to this MOU, Orchard School shall provide a certificate indicating the existence of Workers’ Compensation coverage as required by this MOU, on an insurance certificate executed by a duly-authorized agent of Orchard School’s insurance provider.

- L. Injury and Illness Prevention: Orchard School shall maintain and enforce an Injury and Illness Prevention Program as required by State law, and in signing this MOU, makes the following certification: “Golden Valley Charter School/Orchard School of Sacramento is aware of the provisions of California Labor Code, Division 5, and of the California Code of Regulations, Title 8, and shall maintain an active Injury and Illness Prevention Plan in accordance with such provisions before commencing the performance of this MOU.” The Injury and Illness Prevention Plan shall be available to District upon request.

VIII. HUMAN RESOURCES MANAGEMENT

Employees of Orchard School are solely the employees of Golden Valley Charter School/Orchard School. As such, Golden Valley Charter School/Orchard School shall have the sole responsibility for employment management, dismissal, and discipline of its employees.

- A. Orchard School will conform to the laws regarding background checks, fingerprinting, and credentialing. Teachers of core academic subjects shall be held to the same credentialing standard as teachers in the public schools. No Orchard School teacher shall be maintained in employment without compliance with Education Code section 47605(1).

IX. EVALUATION OF EDUCATIONAL PROGRAMS/CONFORMANCE TO CHARTER

- A. Oversight monitoring of Orchard School shall be in conformance with District Board policy and the terms of the approved charter. At District’s request, Orchard School and District personnel shall meet to discuss areas of concern, review and monitor records, and student progress. In addition, Orchard School shall furnish District with an annual report as well as an annual LCAP Plan and LCAP Annual Report, approved by Golden Valley Charter School/Orchard School’s Board prior to June 30 of each year of this Agreement. The annual report, LCAP Plan and LCAP Annual Report will complement and provide the basis of the on-site annual visit.
- B. Orchard School agrees to administer the current statewide mandated performance assessments. Results of such statewide assessments shall be provided to District within one month of receipt by Orchard School.

- C. Golden Valley Charter School's Board of Trustees shall be responsible for operating Orchard School in conformance with the provisions of the approved Charter and this MOU.
- D. It is agreed that the availability of instructional materials is critical to the learning process, including, but not limited to, state adopted textbooks and other materials that supplement the delivery of a solid core curriculum. Orchard School recognizes that these instructional materials must be in adequate supply. District recognizes that Orchard School will have flexibility with regard to the number of state adopted textbooks purchased by Orchard School due to the curriculum employed by Orchard School, so long as Orchard School has adequate other instructional materials that are aligned with the educational program described in the Charter.
- E. Orchard School agrees to prepare and publicly distribute recruitment materials in languages that represent the demographics of District. These materials must be translated into any native languages spoken by fifteen (15) percent or more of District residents. Enrollment will be open to all students and Orchard School shall admit all pupils who wish to attend up to capacity.

X. SPECIAL PROGRAM/SERVICES

In the event that either party to this MOU wishes to have its staff and or faculty participate in a program offered by the other, advanced approval and arrangements must be made. It is fully recognized that expenses for such events are negotiable at the time of the event. Such arrangements must be made with the Orchard School Executive Director or District personnel in advance and confirmed in writing.

XI. CHARTER SCHOOL POLICIES AND PROCEDURES

- A. Copies of all Orchard School Policies and Procedures shall be provided to District promptly upon adoption by Orchard School. Any revised, amended, or deleted policies shall also be forwarded to District.
- B. Orchard School shall maintain an anti-nepotism policy, which shall be provided to District and a conflicts code which shall align with the approved charter. Additionally, persons related by blood or by marriage to a charter school employee shall not be appointed to a position where one relative would be in a supervisory position over another. Any employment of relatives outside of the restrictions herein noted must receive prior approval of Golden Valley Charter/Orchard School Board of Trustees.
- C. Orchard School shall maintain a conflicts of interest policy, which shall be aligned to the Charter and provided to District. This policy shall reflect compliance of the governance structure of Orchard School with the California Corporations Code and the Government Code's Political Reform Act. Orchard School agrees that it is responsible for complying with ethics and conflicts of

interest laws that may apply to it. Orchard School has not received advice or authorization from District regarding its obligations under these laws.

XII. STUDENT RECORDS

Orchard School hereby irrevocably designates employees of District as having a legitimate educational interest such that they are entitled to access to education records of Orchard School students under 20 U.S.C.A 1232g, the Family Educational Rights and Privacy Act (FERPA) and California Education Code section 49076(b)(6). District, Orchard School, and their officers and employees shall comply with FERPA and California law concerning confidentiality of student records at all times. If District access to student records is subsequently prohibited due to new legislation, court decision(s) or administrative agency determinations, the Parties agree to meet and amend this section accordingly.

XIII. BROWN ACT/PUBLIC RECORDS

Orchard School shall fully conform to the Brown Act as set out in the California Government Code. The Brown Act requires school boards to conduct their business in a pre-announced open session with an agenda unless specific conditions exist that justify the meeting of a board in closed session. In addition, all of Orchard School's records that relate in any way to the operation of Orchard School, including without limitation all of the records of the non-profit corporation operating Orchard School, and any other entity to the extent it participates in the operation of Orchard School, are deemed to be subject to the requirements of the Public Records Act (Government Code section 6250, *et seq.*) as well as Education Code section 47604.3. District and Orchard School recognize that the Public Records Act contains certain exceptions to disclosure requirements that may apply to certain Orchard School records, and Orchard School may assert that such exceptions apply in response to Public Records Act requests.

XIV. LEGAL SERVICES/OTHER SERVICES

Orchard School will be responsible for procuring its own legal counsel and the costs of such service. Orchard School reserves the right to subcontract any and all services specified in this MOU to District and/or to public or private subcontractors as permitted by law and as available from District. Orchard School shall immediately inform District of any contracts it enters that will materially impact the finances of Orchard School. For purposes of this section, contracts that materially impact the finances of Orchard School shall be contracts in excess of twenty thousand dollars (\$20,000.00).

XV. NO AGENCY RELATIONSHIP

No agent, employee, or servant of Orchard School shall be deemed to be the employee, agent, or servant of District except as expressly acknowledged in writing by District. Orchard School will be solely and entirely responsible for its acts and for the acts of Orchard School's agents, employees, servants, and subcontractors while acting under Orchard School's direction during the entire term of this MOU.

XVI. SEVERABILITY

If any provision or any part of this MOU for any reason held to be invalid and/or unenforceable or contrary to public policy, law or statute and/or ordinance, the remainder of this MOU shall not be affected thereby and shall remain valid and fully enforceable.

XVII. NOTIFICATION

All notices, requests, and other communication under this MOU shall be in writing and mailed to the proper address as follows:

To District: San Juan Unified School District, 3738 Walnut Ave., Carmichael, CA 95608. John Garrard, Ed.D., Director, Admissions and Family Services

To Charter School: Golden Valley Orchard School, 9601 Lake Natoma Drive, Orangevale, CA 95662. Attention: Executive Director

This MOU contains the entire agreement of Parties with respect to the matters covered hereby, and supersedes any oral or written understanding or agreements between the Parties with respect to the subject matter of this MOU. No person or party is authorized to make any representations or warranties except as set forth herein, and no agreement, statement, representation or promise by any Party hereto which is not contained herein shall be valid or binding. The undersigned acknowledges that she/he has not relied upon any warranties, representations, statements, or promises by any of the parties herein or any of their agents or consultants except as may be expressly set forth in this MOU. Parties further recognize that this MOU shall only be modified in writing and by the mutual agreement of the Parties.

Dated: _____

San Juan Unified School District
Kent Kern, Superintendent of Schools

Dated: _____

Golden Valley Charter School for Educational
Renewal (Orchard School)
Caleb Buckley, EdD, Executive Director

APPROVED AS TO FORM:

Linda C.T. Simlick, J.D., General Counsel
San Juan Unified School District Legal Department

Dated: _____

ATTACHMENT “A”

SPECIAL EDUCATION

MEMORANDUM OF UNDERSTANDING Between SAN JUAN UNIFIED SCHOOL DISTRICT And GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATIONAL RENEWAL

Golden Valley Orchard School

This Memorandum of Understanding (“MOU”) is entered into between the San Juan Unified School District (“District”) and the Golden Valley Charter School For Educational Renewal (“Golden Valley Charter School”), on behalf of Golden Valley Orchard School (“Orchard School”). The purpose of this MOU is to define the practices and procedures between the parties concerning special education services.

- 1. Term of Agreement:** The term of this MOU shall be for two (2) years and, subject to the approval of District’s Board of Education, will become effective July 1, 2017, continuing through June 30, 2019.
- 2. Amendments:** Any modification of this MOU shall be in writing and executed by duly authorized representatives of both parties specifically indicating the intent of the Parties to modify this MOU and shall be approved by District’s Board of Education.
- 3. Responsible party:** The parties agree that Golden Valley Charter School is responsible to provide special education programs and services to eligible student with disabilities who attend Orchard School.

Student referral, identification and assessment for special education will follow federal and state mandates. Special education policies and procedures of Golden Valley Charter School will be in accordance with the District’s special education local plan area (“SELPA”) which governs special education in the District.

- 4. Special Education Funding:** The District shall receive all special education funds generated by Golden Valley Charter School from all state and federal special education funding sources and shall be responsible for allocating funds as identified in the following two paragraphs to Golden Valley Charter School for the provision of special education programs and services provided by Orchard School. Funds allocated by the District to Golden Valley Charter School for the purpose of serving the needs of special education students shall only be used for special education purposes.

The District will receive and pass through 65% of Golden Valley Charter's generated AB 602 funding¹. Golden Valley Charter's generated revenue will be computed by multiplying the SELPA's AB 602 funds per Average Daily Attendance ("ADA") funding by Golden Valley Charter School's AB 602 ADA. The per ADA allocation is computed by dividing the SELPA's AB 602 funding by the SELPA's AB 602 ADA. Pursuant to state law, a SELPA is funded for the greater of its current or prior-year funded ADA (total District and Charter), thus providing some level of funding protection for a SELPA with declining enrollment. Projected AB 602 revenues will be used until the California Department of Education (CDE)'s Second Principal Apportionment (P-2) and Annual (Annual R1, Annual R2, etc.) are published, at which time these final adjustments will be allocated to Golden Valley Charter School. This revenue-based pass through of funds will begin with the 2015-16 AB 602 Apportionment, including prior year adjustments related to 2015-16 or later fiscal years. The funds will be used by Golden Valley Charter to provide the programs and services as described in the IEPs of special education students attending Orchard School.

Preschool funds received by the SELPA will not be passed through to Golden Valley Charter School, as Golden Valley Charter School does not provide special education services to Preschool students. Funds received for Federal IDEA Part B, Section 611, and Federal Mental Health Services will not be passed through to Golden Valley; however, the parties agree to re-evaluate these funds in future years should circumstances change with Golden Valley Charter School. Funds received from the state of California for Mental Health services shall be passed through at 50% of Golden Valley Charter School's generated revenue if Golden Valley Charter School meets the District's identified qualifications. Funds received from the state of California for mental health services shall only be used for mental health services for special education students that qualify for mental health services.

Golden Valley Charter School will receive funds for Orchard School's staffing and services based on the District's Revenue Pass-Through Model. The District will send to Golden Valley Charter revised projections for current year based on projected P-2 figures using CDE's first principal apportionment (P1) and future year based on the Governor's proposed new year budget. If the District receives notice from the State of significant funding changes prior to P1, the District will provide notice of those funding changes to Golden Valley Charter within 15 business days.

5. Low Incidence Equipment: Low incidence equipment² will be provided by the District, as necessary, to Orchard School students who have low incidence equipment requirements as specified in a student's IEP. Orchard School shall follow the same procedures to access low incidence equipment as are followed by other schools in the District, available through the District's program specialist or designee.

6. Special Education Services: Special education services for Orchard School students will be determined by a student's IEP team. Orchard School, similar to other District schools, may not provide a full range of programs and services for each and all students who may attend. If the special education needs of a student, as defined in a student's IEP, cannot be met at Orchard School,

¹ The AB 602 funding model provides funding to SELPAs based on a rate per unit of ADA.

² Examples of low incident equipment include, but are not limited to, FM systems for students with hearing impairments, equipment to create large print for students with vision impairments, and/or assistive and/or augmentative equipment for students with physical disabilities.

the student's IEP team, which will include a District representative, will determine a free, appropriate, public education for the student.

7. Due Process Litigation: Golden Valley Charter School shall be responsible for fifty percent (50%) of all fees and costs associated with any due process proceeding involving Orchard School. Fees and costs include "out-of-pocket" expenses incurred in the due process hearing which by way of example may include, but are not limited to, fees and costs of court, litigation, expert witnesses, and/or a student's attorney fees, whether agreed upon in settlement, ordered by the Office of Administrative Hearings, or other judicial agency. Fees may also include a pro rata share of the fees for legal representation by the District's legal staff handling the due process proceeding.

In the event that the District and/or Golden Valley Charter School/Orchard School is required, whether through settlement or due process, to contract for educational placement services, support services, nonpublic school, and/or residential placement, the costs will be shared equally between the District and Golden Valley Charter School/Orchard School. Golden Valley Charter School and/or Orchard School will be responsible for all legal fees and costs incurred by their own outside counsel should they wish to hire legal representation outside the District to represent the Golden Valley Charter and/or Orchard School.

GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATIONAL RENEWAL

By: _____
Caleb Buckley, EdD
Executive Director

Dated: _____

SAN JUAN UNIFIED SCHOOL DISTRICT

By: _____
Debra Calvin, Ed.D.
Assistant Superintendent, Educational Services

Dated: _____

Approved as to form:

Linda C. T. Simlick, General Counsel
San Juan Unified School District

**MEMORANDUM OF UNDERSTANDING
BETWEEN
SAN JUAN UNIFIED SCHOOL DISTRICT
AND
GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATIONAL RENEWAL
(RIVER SCHOOL)**

This Memorandum of Understanding (MOU) is executed by and between the Board of Education of the San Juan Unified School District (District) and Golden Valley Charter School for Educational Renewal (Golden Valley Charter School) operated as a California non-profit public benefit corporation, on behalf of Golden Valley River School (River School). River School has been granted charter school number 946 by the California State Board of Education.

RECITALS:

- A. The District is a school district existing under the laws of the State of California.
- B. The Golden Valley Charter School submitted a petition to establish a charter school to District, which District conditionally approved on May 22, 2007. The Golden Valley Charter School was renamed Golden Valley River School in 2015 and was reauthorized for a term of five (5) years beginning July 1, 2014, through June 30, 2019.
- C. This MOU is intended to outline the Parties' agreements governing their respective fiscal and administrative responsibilities and their legal relationship and other matters of mutual interest.
- D. If any provision of this MOU is inconsistent with the charter, the terms of the charter shall prevail.

NOW, THEREFORE, in consideration of the promises and the mutual covenants and agreements herein set forth River School and District do hereby agree as follows:

AGREEMENTS:

I. TERMS AND RENEWAL

- A. Term of the MOU is for two (2) years, from July 1, 2017, through June 30, 2019.
- B. MOU is subject to termination during the term or any renewal as specified by law or as otherwise set forth in this MOU.
- C. Parties agree that the recitals set forth above are true and are incorporated as essential terms of this MOU.
- D. Any modification of this MOU must be in writing and executed by the duly authorized representatives of both Parties specifically indicating the intent of the Parties to modify this MOU.

1. The duly authorized representatives of River School are the Executive Director and Chair of the Board of Trustees or the Board of Trustees as a whole.
 2. The duly authorized representatives of District are the District Board of Education (Board) and Superintendent or designee. For purposes of amendment of the Charter, the Board is required to take action.
 3. District reserves the right of approving amendments and/or revoking the River School Charter as specified in Education Code section 47607.
- E. River School shall ensure that its name Golden Valley River School is correctly spelled in all notifications to the State and in its corporate documents.
- F. The charter for River School is for a K-8 school population only.

II. ADMINISTRATIVE SERVICES

- A. In accordance with Education Code section 47613, District may charge for the actual costs of supervisorial oversight not to exceed one (1) percent of the revenue of River School. Revenue is defined as (subject to changes in the State Funding model): River School ADA multiplied by the Local Control Funding Formula (LCFF) to include base, supplemental, and, if eligible, concentration grants. This payment will be made in one annual payment after receipt of funding based on P2 reports to the State of California.
- B. River School and District agree that supervisorial oversight, as used in Education Code sections 47613 and 47604.32, shall include the following:
1. All activities related to Charter revocation, renewal, and processes as described in Education Code section 47607.
 2. Activities relating to monitoring the performance and compliance of River School with respect to the terms of its Charter, related agreements, and all applicable laws.
 3. Participating in the dispute resolution process described in Charter.
 4. Review and timely response to River School's Annual Independent Fiscal and Performance Audit.
 5. Identification of at least one District staff member as a contact person for River School.
 6. Visitation to River School at least annually.
 7. Ensuring that River School complies with all reports required of charter schools by law.

8. Monitoring the fiscal condition of River School.
 9. Providing timely notification to the California Department of Education if any of the following circumstances occur:
 - Renewal of River School is granted or denied.
 - River School is revoked.
 - River School ceases operation for any reason.
- C. In addition to supervisorial oversight responsibilities and oversight fee described above, District shall also provide River School with the following services and Golden Valley Charter School shall compensate District as follows:
1. Facilities: Should River School choose to use any District facilities the terms and conditions of such use shall be in accordance with a separate facility use agreement for that purpose.
 2. Meal Services: River School assumes responsibility for ensuring that River School's meal program complies with all federal requirements and state/local health regulations. District's Child Nutrition Department agrees to make available nutritionally adequate breakfast and lunch meals to River School upon negotiation of a separate Memorandum of Understanding.
 3. If District is utilized for the State Teachers Retirement System (STRS) reporting, River School shall reimburse District for the actual costs of administration of STRS records and submission of required reports.
- D. Golden Valley Charter School shall retain the authority to contract with third parties for any services required to operate River School in accordance with the law, this MOU, and the approved Charter.
1. Golden Valley Charter School has contracted with Charter School Management Corporation (CSMC) for services which may include, but not be limited to the following services: accounting software hosting and support; consulting services; monthly payroll; issuance of w2s; tax deposits; maintenance of the General Ledger; deposit and enter cash receipts; assist in purchasing and AP processing; print and mail all AP checks; process and submit SACS reports as required during the year; assist in development and revision of the budget; complete monthly cash flow reports; generate revenue and expense reports; and facilitate auditor's requests. A copy of the fully executed Golden Valley Charter School's business service agreement and/or Memorandum of Understanding with EdTec, Inc., detailing the services to be provided and costs therefore, will be provided to the District upon renewal for reference purposes.
 2. Prior to contracting with any other entity as primary provider of business and/or administrative services, Golden Valley Charter School and River

School shall provide timely notice within 30 days to the District's Board of Education.

3. River School and District have agreed to the terms for special education funding entitlements and service requirements, pursuant to Education Code sections 47612 and 51745(c), as identified in the "Special Education Memorandum of Understanding," attached hereto as Exhibit "A" and fully incorporated herein.

- E. Additional services may be contracted by River School from District, if available, pursuant to a separate written agreement between the Parties.

III. PROGRAMMATIC AUDIT

After receipt of standardized testing scores and API statewide or similar school ranks, River School's Executive Director or designee will compile and provide to District an annual performance audit documenting whether or not students are achieving the measurable outcomes defined in the River School and such other information requested by District relating to River School's performance. This section does not limit District's statutory authority to make reasonable requests for information at any time during the year.

IV. FUNDING

- A. To the extent that River School is required to submit records or information to District or the Sacramento County Office of Education in order to confirm funding, those records shall be prepared by River School in a format acceptable to the recipient.
- B. As established by Education Code section 47630 *et. seq.*, River School shall receive funding under the charter school funding model as follows:
 1. "General-purpose entitlement" means an amount computed by the LCFE pursuant to Education Code section 42238.02 as implemented by Education Code section 42238.03. In-lieu property taxes and state aid also included pursuant to Education Code section 47632.
 2. River School is entitled to lottery funds, such funding is as identified in and pursuant to Education Code section 47638.
 3. A variety of state and federal application based programs, as well as various grant opportunities exist. Except as otherwise noted in this MOU, it shall be the responsibility of River School to apply for any and all funding that is beyond the basic statutory entitlement.
 4. Any additional funds negotiated by River School in accordance with Education Code section 47636 (see section XV below).

- C. River School has elected to receive funding from the State directly, pursuant to Education Code section 47651.
- D. District shall provide funding in lieu of property taxes to River School as required by law. Monies will either be electronically transferred to River School's bank account or a check will be mailed to River School by the fifteenth (15th) day of each month as required by law. District shall have the right to withhold any amounts owed by River School to District which have not been paid to District more than sixty (60) days after requesting payment in writing by District.
- E. The parties recognize the authority of River School to pursue additional sources of funding.
 - 1. District has no obligation to apply for additional sources of funding for River School.
 - 2. River School shall cooperate fully with District in any funding applications made by District on behalf of the students of River School.
 - 3. District shall cooperate fully with River School in any funding applications made by River School on its funding applications.
 - 4. River School agrees to comply with all regulations related to expenditures and receipt of such funds.
- F. River School agrees that all revenue obtained from District shall only be used as set forth in the approved Charter and any authorized amendments, or as otherwise permissible by law.

V. LEGAL RELATIONSHIP

- A. River School is operating as a non-profit, public benefit corporation. Members of the Golden Valley Charter Corporate Board and all officials of River School shall file with Sacramento County and all other required entities, copies of all Fair Political Practice Commission conflict of interest forms, or forms that may otherwise be required by law, i.e., a Statement of Economic Interests which is required under the Political Reform Act by the Fair Political Practices Commission which are required of public school district board members and officials, and shall abide by an adopted conflicts code.
- B. Parties agree and understand that all employees of River School shall be employees of Golden Valley Charter School and that it shall be the exclusive public school employer for the purposes of collective bargaining as provided in Education Code section 47605(b)(5)(O).
- C. River School agrees to pay any and all attorney's fees and costs incurred by District, District's insurer, or its Joint Powers Authority (JPA), that provides liability or property coverage to District, that are incurred in any successful effort

by District, District's insurer, or JPA to invoke or enforce the indemnification and insurance provisions of this MOU. Any successful effort includes, but is not limited to: 1) District prevailing in any litigation against River School, or its insurance providers, seeking to invoke or enforce the indemnification and insurance provisions of this MOU, and 2) voluntary acceptance of the indemnification and insurance provisions of this MOU by River School or its insurance providers. All fees and costs incurred by District, the insurer, or JPA, after District or District's insurer has requested in writing, that River School or its insurance provider comply with the indemnification and insurance provisions of this MOU, shall be paid to District, District's insurer, or JPA whichever has paid the fees and costs. District agrees that this written notice shall provide River School a minimum of thirty (30) days notice to allow River School adequate time to respond to such notice.

- D. Parties recognize that River School is a separate legal entity. River School shall be operated as a non-profit public benefit corporation under Education Code section 47604. As such, in accordance with Education Code section 47604(c), if District complies with all oversight responsibilities required by law, District shall not be liable for any and all debts or obligations of Golden Valley Charter, River School and/or its employees or for any and all claims arising from the performance of acts, errors, or omissions by River School and/or its employees.
- E. Any complaints/concerns received by District about any aspect of the operation of the River School or about River School shall be forwarded by District to River School in a timely manner. To the extent that such concerns/complaints may involve issues related to possible revocation or non-renewal of the Charter, District may request that River School inform District of how such concerns/complaints were addressed. River School agrees to provide such information.

VI. FISCAL RELATIONSHIPS

- A. To the extent that District is required to submit financial forms on behalf of River School, River School is responsible for providing the necessary information to District in a timely manner and in a format acceptable to District. River School agrees to follow processing schedules and District business office procedures.
- B. **AVERAGE DAILY ATTENDANCE:** River School will be responsible for its daily and monthly attendance accounting. River School will submit the attendance reports in accordance with District format and State law and regulations to District's attendance officer. These reports will be submitted to District at least one week prior to the county submission due dates for River School's P1, P2, and annual attendance periods. These dates will be part of River School's annual calendar development. Such attendance information will be included in the annual independent audit of River School.

River School will report to District the names of the students who have newly enrolled in River School, including their name, address, grade level, and the

student's prior district and school. In the case of Kindergarten students, River School will report the school they would have attended if they are determined to be residents of District. This will occur on the CBEDS reporting date and by February 15, of each year of this Agreement, and during the annual report (without student names), or as otherwise required by law. River School will report the names of students who have dis-enrolled from River School along with the reason for disenrollment (i.e., by way of example, returning to district of residence, drop out, or expulsion) and where the student intends to attend school upon River School's action of dropping the student. River School will report by letter all students who disenroll and who plan to reenroll in District promptly upon learning of the disenrollment.

- C. ANNUAL AUDIT: Golden Valley Charter School/River School shall be responsible for having an annual independent fiscal audit completed of the entire River School operation in accordance with all applicable laws. The audit will be conducted in accordance with generally accepted accounting principles applicable to public schools. The annual audit will be completed and forwarded to the chief financial officer of District, County Office of Education, State Controller's Office, and California Department of Education on or before December 15.

River School's Executive Director will submit audit findings and corrective action plans to District and County Office of Education by March 15 of each year succeeding the completion of an audit. Audit exceptions must be resolved to the satisfaction of District's governing board.

- D. In the event that District seeks and receives a voter approval for a general obligation bond, parcel taxes, or similar financial instrument, River School shall have no entitlement to any portion of the funds unless negotiated in advance or unless otherwise required by law. River School agrees that it has no entitlement to funds currently being received, if any, by District under former parcel tax or bond elections.
- E. River School agrees that it shall establish a fiscal plan and provide a copy of this plan to District, for repayment of any loans received by River School in advance of receipt of such loans. It is agreed that any and all loans sought by River School shall be the sole responsibility of Golden Valley Charter School and /or River School and District shall have no obligation for repayment nor shall District guarantee repayment of any such obligations.
- F. Absent written agreement otherwise, District shall not advance any funds to River School. In addition, District shall not act or provide a line of credit for River School.
- G. River School shall maintain a minimum of 5% or \$50,000, whichever is greater, of annual total expenditures, transfers out, and other uses of funds of River School as a reserve account for economic uncertainty at the end of each fiscal year. Reserve account, for purposes of this section, shall be defined as cash on hand.

- H. River School shall annually prepare and submit the following reports to District and County Superintendent of Schools in the format dictated by the County Superintendent of Schools:
1. On or before June 25, of each year of this Agreement, a preliminary budget for the upcoming year and projections for the next two (2) years.
 2. On or before September 10, of each year of this Agreement, unaudited actual data for the full prior year.
 3. On or before 45 days after the Governor signs the annual Budget Act, a revised budget including any revisions in revenues and expenditures that have been made to its budget to reflect the funding made available by the Budget Act.
 4. On or before December 10, of each year of this Agreement, an interim financial report reflecting changes through October 31, of each year of this Agreement. This interim report shall include projections of year-end balances and projections for the next two years.
 5. On or before March 10, of each year of this Agreement, a second interim financial report reflecting changes through January 31, of each year of this Agreement. This interim report shall include projections of year-end balances and projections for the next two years.
 6. River School shall develop and monitor its budget in accordance with established laws and regulations. River School will utilize and develop an annual budget development and monitoring calendar. This calendar shall be forwarded to District by December 1, of the prior year. State required financial reports shall be forwarded to District as soon as they are completed, and no later than the dates of submission that are established by law.

VII. FISCAL CONTROLS

- A. River School shall adopt and meet generally accepted accounting principles and shall adopt policies to ensure River School's funds are used to most effectively support River School's mission and to ensure that funds are budgeted, accounted for, expended, and maintained in an appropriate and lawful fashion. Such policies will include, but not be limited to, principles that ensure that: (1) expenditures are authorized in accordance with amounts specified in the adopted budget; (2) River School's funds are managed and held in a manner that provide a high degree of protection of River School's assets; and (3) all transactions are recorded and documented in an appropriate manner that allows reporting to the State as required by District, County Office of Education, or California Department of Education.

- B. Segregation of Duties: River School will develop and maintain simple warrant requests and purchase order forms to document the authorization of all expenditures. All proposed expenditures must be approved by the Executive Director or designee who will review the proposed expenditure to determine whether it is consistent with the Board-adopted budget and sign the check request form. All transactions will be posted on an electronic general ledger. The transactions will be posted on the ledger by someone at River School site or contracted bookkeeper. To ensure segregation of record recording and authorization, the bookkeeper may not co-sign check requests or purchase orders.
- C. Banking Arrangements: River School's bookkeeper will reconcile River School's ledger(s) with its accounts on a monthly basis and prepare (1) a balance sheet, (2) a comparison of budgeted to actual revenues and expenditures to date, and (3) a cash flow statement. The Executive Director or designee and finance committee of the Golden Valley Charter School/River School Board will regularly review these statements. River School will deposit all funds received as soon as practical upon receipt. A petty cash fund may not exceed five hundred dollars (\$500.00) and may be established with an appropriate ledger to be reconciled twice monthly by the school secretary, who shall not be authorized to expend petty cash.
- D. Purchasing Procedures: All purchases over ten thousand dollars (\$10,000.00) must include documentation of a good faith effort to secure the lowest possible cost for comparable goods or services. The Executive Director or designee shall not approve purchase orders or warrant requests lacking such documentation. Documentation shall be attached to all warrant and purchase order requests showing that at least three (3) vendors were contacted and such documentation shall be maintained for at least three (3) years. All purchases in excess of twenty-five thousand dollars (\$25,000.00) must have dual signatures by a board member and a separate officer of the corporation.
- E. Property Inventory: Executive Director or designee shall establish and maintain an inventory of all non-consumable goods and equipment over one thousand dollars (\$1,000.00). In addition, an inventory shall be established and maintained of all computer equipment. This inventory shall include the original purchase price and date, a brief description, serial numbers, and other information appropriate for documenting River School's assets. Property will be inventoried on an annual basis.
- F. PERS/STRS: If River School decides to offer existing or new employees of River School the opportunity to participate in STRS or PERS, River School shall be responsible for making these arrangements through the County Office of Education or District as applicable.
- G. Property and Liability Insurance: Golden Valley Charter School/River School's Board of Trustees shall ensure that River School retains appropriate property and liability insurance coverage, as detailed in the Facilities Use Agreement entered into between the parties. Property insurance shall be for replacement costs and have limits of the total insured value of River School's contents and personal

property. River School shall carry general liability insurance including broad form contractual liability coverage or its equivalent with limits of no less than five million dollars (\$5,000,000.00), occurrence based, providing coverage for, among other things, negligence, contractual liability, errors and omissions/educators legal liability, abuse and molestation, crime, and employment practices liability including, but not limited to, discrimination of River School, its Board, officers, agents, employees, and/or students per occurrence and two million dollars (\$2,000,000.00) general aggregate. Limits are to be applicable to River School and shall not be eroded by any other losses arising out of the operations for any. District shall be named as additional insured by way of endorsement to this policy.

Directors and Officers Liability Insurance, including Employment Practices Liability Insurance, shall be obtained and kept in force at all times with a self-insured retention of no more than five thousand dollars (\$5,000.00) per occurrence. District shall be named as additional insured on this policy. A copy of all required insurance policies including all liability and property damage policies, evidencing District named as an additional insured shall be provided to District within two (2) weeks of the effective date of this MOU.

- H. Indemnification and Hold Harmless: River School shall comply with the indemnification requirements outlined in the approved charter.
- I. Additional Insured Endorsement: District, its elected and appointed officers, agents, employees, volunteers, contractors, and representatives shall be listed as Additional Insured as respects the operations of River School or its successors. Coverage shall include, but not be limited to the vicarious liability or supervisory role of any additional insured. Said insurance policy shall be endorsed (copy of Endorsement attached to Certificate of Insurance) to include the following language, “SJUSD, its elected and appointed officers, agents, employees, volunteers, contractors, and representatives shall be listed as Additional Insured as respects the operations of the Golden Valley Charter School/River School or its successors performed under the terms of this MOU.”
- J. Certificate of Insurance: Prior to commencing services pursuant to this Agreement, River School shall provide certificates as evidence of the existence of the insurance required by this MOU on insurance certificates executed by a duly-authorized agent of River School’s insurance provider. Such certificate shall include the Endorsements described in this MOU as attachments.
- K. Workers’ Compensation: Golden Valley Charter School /River School shall provide Workers’ Compensation coverage as required by California law, and in signing this MOU, makes the following certification: “Golden Valley Charter School/River School of Sacramento is aware of the provisions of section 3700 of the Labor Code which require every employer to be insured against liability for Workers’ Compensation or to undertake self-insurance in accordance with such provisions before commencing the performance of this MOU.” Prior to

commencing services pursuant to this MOU, River School shall provide a certificate indicating the existence of Workers' Compensation coverage as required by this MOU, on an insurance certificate executed by a duly-authorized agent of River School's insurance provider.

- L. Injury and Illness Prevention: River School shall maintain and enforce an Injury and Illness Prevention Program as required by State law, and in signing this MOU, makes the following certification: "Golden Valley Charter School/River School of Sacramento is aware of the provisions of California Labor Code, Division 5, and of the California Code of Regulations, Title 8, and shall maintain an active Injury and Illness Prevention Plan in accordance with such provisions before commencing the performance of this MOU." The Injury and Illness Prevention Plan shall be available to District upon request.

VIII. HUMAN RESOURCES MANAGEMENT

Employees of River School are solely the employees of Golden Valley Charter School/River School. As such, Golden Valley Charter School/River School shall have the sole responsibility for employment management, dismissal, and discipline of its employees.

- A. River School will conform to the laws regarding background checks, fingerprinting, and credentialing. Teachers of core academic subjects shall be held to the same credentialing standard as teachers in the public schools. No River School teacher shall be maintained in employment without compliance with Education Code section 47605(1).

IX. EVALUATION OF EDUCATIONAL PROGRAMS/CONFORMANCE TO CHARTER

- A. Oversight monitoring of River School shall be in conformance with District Board policy and the terms of the approved charter. At District's request, River School and District personnel shall meet to discuss areas of concern, review and monitor records, and student progress. In addition, River School shall furnish District with an annual report as well as an annual LCAP Plan and LCAP Annual Report, approved by Golden Valley Charter School/River School's Board prior to June 30 of each year of this Agreement. The annual report, LCAP Plan and LCAP Annual Report will complement and provide the basis of the on-site annual visit.
- B. River School agrees to administer the current statewide mandated performance assessments. Results of such statewide assessments shall be provided to District within one month of receipt by River School.
- C. Golden Valley Charter School's Board of Trustees shall be responsible for operating River School in conformance with the provisions of the approved Charter and this MOU.

- D. It is agreed that the availability of instructional materials is critical to the learning process, including, but not limited to, state adopted textbooks and other materials that supplement the delivery of a solid core curriculum. River School recognizes that these instructional materials must be in adequate supply. District recognizes that River School will have flexibility with regard to the number of state adopted textbooks purchased by River School due to the curriculum employed by River School, so long as River School has adequate other instructional materials that are aligned with the educational program described in the Charter.
- E. River School agrees to prepare and publicly distribute recruitment materials in languages that represent the demographics of District. These materials must be translated into any native languages spoken by fifteen (15) percent or more of District residents. Enrollment will be open to all students and River School shall admit all pupils who wish to attend up to capacity.

X. SPECIAL PROGRAM/SERVICES

In the event that either party to this MOU wishes to have its staff and or faculty participate in a program offered by the other, advanced approval and arrangements must be made. It is fully recognized that expenses for such events are negotiable at the time of the event. Such arrangements must be made with the River School Executive Director or District personnel in advance and confirmed in writing.

XI. CHARTER SCHOOL POLICIES AND PROCEDURES

- A. Copies of all River School Policies and Procedures shall be provided to District promptly upon adoption by River School. Any revised, amended, or deleted policies shall also be forwarded to District.
- B. River School shall maintain an anti-nepotism policy, which shall be provided to District and a conflicts code which shall align with the approved charter. Additionally, persons related by blood or by marriage to a charter school employee shall not be appointed to a position where one relative would be in a supervisory position over another. Any employment of relatives outside of the restrictions herein noted must receive prior approval of Golden Valley Charter/River School Board of Trustees.
- C. River School shall maintain a conflicts of interest policy, which shall be aligned to the Charter and provided to District. This policy shall reflect compliance of the governance structure of River School with the California Corporations Code and the Government Code's Political Reform Act. River School agrees that it is responsible for complying with ethics and conflicts of interest laws that may apply to it. River School has not received advice or authorization from District regarding its obligations under these laws.

XII. STUDENT RECORDS

River School hereby irrevocably designates employees of District as having a legitimate educational interest such that they are entitled to access to education records of River School students under 20 U.S.C.A 1232g, the Family Educational Rights and Privacy Act (FERPA) and California Education Code section 49076(b)(6). District, River School, and their officers and employees shall comply with FERPA and California law concerning confidentiality of student records at all times. If District access to student records is subsequently prohibited due to new legislation, court decision(s) or administrative agency determinations, the Parties agree to meet and amend this section accordingly.

XIII. BROWN ACT/PUBLIC RECORDS

River School shall fully conform to the Brown Act as set out in the California Government Code. The Brown Act requires school boards to conduct their business in a pre-announced open session with an agenda unless specific conditions exist that justify the meeting of a board in closed session. In addition, all of River School's records that relate in any way to the operation of River School, including without limitation all of the records of the non-profit corporation operating River School, and any other entity to the extent it participates in the operation of River School, are deemed to be subject to the requirements of the Public Records Act (Government Code section 6250, *et seq.*) as well as Education Code section 47604.3. District and River School recognize that the Public Records Act contains certain exceptions to disclosure requirements that may apply to certain River School records, and River School may assert that such exceptions apply in response to Public Records Act requests.

XIV. LEGAL SERVICES/OTHER SERVICES

River School will be responsible for procuring its own legal counsel and the costs of such service. River School reserves the right to subcontract any and all services specified in this MOU to District and/or to public or private subcontractors as permitted by law and as available from District. River School shall immediately inform District of any contracts it enters that will materially impact the finances of River School. For purposes of this section, contracts that materially impact the finances of River School shall be contracts in excess of twenty thousand dollars (\$20,000.00).

XV. NO AGENCY RELATIONSHIP

No agent, employee, or servant of River School shall be deemed to be the employee, agent, or servant of District except as expressly acknowledged in writing by District. River School will be solely and entirely responsible for its acts and for the acts of River School's agents, employees, servants, and subcontractors while acting under River School's direction during the entire term of this MOU.

XVI. SEVERABILITY

If any provision or any part of this MOU for any reason held to be invalid and/or unenforceable or contrary to public policy, law or statute and/or ordinance, the remainder of this MOU shall not be affected thereby and shall remain valid and fully enforceable.

XVII. NOTIFICATION

All notices, requests, and other communication under this MOU shall be in writing and mailed to the proper address as follows:

To District: San Juan Unified School District, 3738 Walnut Ave., Carmichael, CA 95608. John Garrard, Ed.D., Director, Admissions and Family Services

To Charter School: Golden Valley River School, 9601 Lake Natoma Drive, Orangevale, CA 95662. Attention: Executive Director

This MOU contains the entire agreement of Parties with respect to the matters covered hereby, and supersedes any oral or written understanding or agreements between the Parties with respect to the subject matter of this MOU. No person or party is authorized to make any representations or warranties except as set forth herein, and no agreement, statement, representation or promise by any Party hereto which is not contained herein shall be valid or binding. The undersigned acknowledges that she/he has not relied upon any warranties, representations, statements, or promises by any of the parties herein or any of their agents or consultants except as may be expressly set forth in this MOU. Parties further recognize that this MOU shall only be modified in writing and by the mutual agreement of the Parties.

Dated: _____

San Juan Unified School District
Kent Kern, Superintendent of Schools

Dated: _____

Golden Valley Charter School for Educational
Renewal (River School)
Caleb Buckley, EdD, Executive Director

APPROVED AS TO FORM:

Linda C.T. Simlick, J.D., General Counsel
San Juan Unified School District Legal Department

Dated: _____

ATTACHMENT “A”

SPECIAL EDUCATION

MEMORANDUM OF UNDERSTANDING Between SAN JUAN UNIFIED SCHOOL DISTRICT And GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATIONAL RENEWAL

Golden Valley River School

This Memorandum of Understanding (“MOU”) is entered into between the San Juan Unified School District (“District”) and the Golden Valley Charter School For Educational Renewal (“Golden Valley Charter School”), on behalf of Golden Valley River School (“River School”). The purpose of this MOU is to define the practices and procedures between the parties concerning special education services.

1. **Term of Agreement:** The term of this MOU shall be for two (2) years and, subject to the approval of District’s Board of Education, will become effective July 1, 2017, continuing through June 30, 2019.
2. **Amendments:** Any modification of this MOU shall be in writing and executed by duly authorized representatives of both parties specifically indicating the intent of the Parties to modify this MOU and shall be approved by District’s Board of Education.
3. **Responsible party:** The parties agree that Golden Valley Charter School is responsible to provide special education programs and services to eligible student with disabilities who attend River School.

Student referral, identification and assessment for special education will follow federal and state mandates. Special education policies and procedures of Golden Valley Charter School will be in accordance with the District’s special education local plan area (“SELPA”) which governs special education in the District.

4. **Special Education Funding:** The District shall receive all special education funds generated by Golden Valley Charter School from all state and federal special education funding sources and shall be responsible for allocating funds as identified in the following two paragraphs to Golden Valley Charter School for the provision of special education programs and services provided by River School. Funds allocated by the District to Golden Valley Charter School for the purpose of serving the needs of special education students shall only be used for special education purposes.

The District will receive and pass through 65% of Golden Valley Charter's generated AB 602 funding¹. Golden Valley Charter's generated revenue will be computed by multiplying the SELPA's AB 602 funds per Average Daily Attendance ("ADA") funding by Golden Valley Charter School's AB 602 ADA. The per ADA allocation is computed by dividing the SELPA's AB 602 funding by the SELPA's AB 602 ADA. Pursuant to state law, a SELPA is funded for the greater of its current or prior-year funded ADA (total District and Charter), thus providing some level of funding protection for a SELPA with declining enrollment. Projected AB 602 revenues will be used until the California Department of Education (CDE)'s Second Principal Apportionment (P-2) and Annual (Annual R1, Annual R2, etc.) are published, at which time these final adjustments will be allocated to Golden Valley Charter School. This revenue-based pass through of funds will begin with the 2015-16 AB 602 Apportionment, including prior year adjustments related to 2015-16 or later fiscal years. The funds will be used by Golden Valley Charter to provide the programs and services as described in the IEPs of special education students attending River School.

Preschool funds received by the SELPA will not be passed through to Golden Valley Charter School, as Golden Valley Charter School does not provide special education services to Preschool students. Funds received for Federal IDEA Part B, Section 611, and Federal Mental Health Services will not be passed through to Golden Valley; however, the parties agree to re-evaluate these funds in future years should circumstances change with Golden Valley Charter School. Funds received from the state of California for Mental Health services shall be passed through at 50% of Golden Valley Charter School's generated revenue if Golden Valley Charter School meets the District's identified qualifications. Funds received from the state of California for mental health services shall only be used for mental health services for special education students that qualify for mental health services.

Golden Valley Charter School will receive funds for River School's staffing and services based on the District's Revenue Pass-Through Model. The District will send to Golden Valley Charter revised projections for current year based on projected P-2 figures using CDE's first principal apportionment (P1) and future year based on the Governor's proposed new year budget. If the District receives notice from the State of significant funding changes prior to P1, the District will provide notice of those funding changes to Golden Valley Charter within 15 business days.

5. Low Incidence Equipment: Low incidence equipment² will be provided by the District, as necessary, to River School students who have low incidence equipment requirements as specified in a student's IEP. River School shall follow the same procedures to access low incidence equipment as are followed by other schools in the District, available through the District's program specialist or designee.

6. Special Education Services: Special education services for River School students will be determined by a student's IEP team. River School, similar to other District schools, may not provide a full range of programs and services for each and all students who may attend. If the special education needs of a student, as defined in a student's IEP, cannot be met at River School,

¹ The AB 602 funding model provides funding to SELPAs based on a rate per unit of ADA.

² Examples of low incident equipment include, but are not limited to, FM systems for students with hearing impairments, equipment to create large print for students with vision impairments, and/or assistive and/or augmentative equipment for students with physical disabilities.

the student's IEP team, which will include a District representative, will determine a free, appropriate, public education for the student.

7. Due Process Litigation: Golden Valley Charter School shall be responsible for fifty percent (50%) of all fees and costs associated with any due process proceeding involving River School. Fees and costs include "out-of-pocket" expenses incurred in the due process hearing which by way of example may include, but are not limited to, fees and costs of court, litigation, expert witnesses, and/or a student's attorney fees, whether agreed upon in settlement, ordered by the Office of Administrative Hearings, or other judicial agency. Fees may also include a pro rata share of the fees for legal representation by the District's legal staff handling the due process proceeding.

In the event that the District and/or Golden Valley Charter School/River School is required, whether through settlement or due process, to contract for educational placement services, support services, nonpublic school, and/or residential placement, the costs will be shared equally between the District and Golden Valley Charter School/River School. Golden Valley Charter School and/or River School will be responsible for all legal fees and costs incurred by their own outside counsel should they wish to hire legal representation outside the District to represent the Golden Valley Charter and/or River School.

GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATIONAL RENEWAL

By: _____
Caleb Buckley, EdD
Executive Director

Dated: _____

SAN JUAN UNIFIED SCHOOL DISTRICT

By: _____
Debra Calvin, Ed.D.
Assistant Superintendent, Educational Services

Dated: _____

Approved as to form:

Linda C. T. Simlick, General Counsel
San Juan Unified School District



CSMC

*Charter School Management Corporation
Helping Charter Schools Succeed
Corporate Headquarters
43460 Ridge Park Drive
Temecula, CA 92590*

MASTER SERVICES AGREEMENT

between

CSMC and Golden Valley Charter Schools

This Master Services Agreement (“Agreement”) is entered into as of July 1, 2017 (“Effective Date”), by and between Charter School Management Corporation (“CSMC”), and Golden Valley Charter Schools (“Charter School” or “Client”), for CSMC’s provision of back office services to Charter School on the terms set forth herein:

1. Term. The term of this Agreement shall be from the Effective Date until June 30, 2019 (the “Initial Term”). This Agreement shall automatically renew for consecutive additional one (1) year terms unless either party provides written notice of non-renewal to the other at least sixty (60) days prior to the expiration of the then-current term (each, a “Renewal Term”). The Initial Term and any Renewal Term(s) are referred to as the Term.
2. Services. CSMC shall perform the back office services set forth in Exhibit A – Scope of Services (“Services”), attached hereto and incorporated herein, which may include finance and accounting, payroll and human resources support, business consulting, board meeting support, facilities guidance, compliance, and charter development and grants administration support services. Upon mutual written agreement, the parties may modify the scope of Services by revising Exhibit A at any time.
3. Excluded Services. Other than the Services set forth in Exhibit A, CSMC is not responsible for any other services, unless mutually agreed to in writing. Examples of excluded services include, but are not limited to, legal services or legal costs, technology installation and support, purchasing of small items or of curriculum materials, printing and graphic arts, grant-writing or fundraising, hiring, meetings with outside parties (e.g., the Charter School Board or authorizer) beyond those meetings required to accomplish the Services, Special Education administration, testing, assessment, compliance with the Every Student Succeeds Act, compliance with government grant requirements, audits, attendance accounting, employee performance reviews, Student Information Systems support, and other outside professional services costs (“Excluded Services”). If the Charter School wishes to obtain Student Information Systems support, the parties shall enter into a supplemental service level agreement that outlines the parameters of all student data services.

4. Compensation. In exchange for CSMC's provision of the Services, Charter School agrees to pay as follows:
- a. Services Fee: CSMC does not solely base its fees on the number of students at a charter school. Instead, it provides an economic, tailored flat rate that is a result of CSMC's discussion with the school about its specific needs. The fee for Services for Charter School shall be as set forth in Exhibit A ("Services Fee"). This Services Fee shall apply to the provision of Services starting July 1, 2017.
 - i. Revision of Services Fee During Term: Upon mutual written agreement, the parties may modify the Services Fee by revising Exhibit A at any time, e.g. to reflect an agreed-upon change in the scope of Services. CSMC also closely tracks the hours it spends on performing the tasks for Charter School. If at any time CSMC or Charter School believes the Services Fee does not accurately reflect the amount of work and resources expended by CSMC, the parties shall enter into good faith discussions to increase or decrease the Services Fee.
 - ii. Services Fee Increase at End of Term: CSMC reserves the right to increase the Services Fee upon the conclusion of the Initial Term and each Renewal Term, e.g. as market rates or costs may go up or down over time. In the event CSMC intends to increase the Services Fee at the conclusion of a Term, CSMC will provide written notice of a fee increase at least seventy (70) days prior to the expiration of the Initial Term or then-current Renewal Term, as applicable.
 - iii. Setup Fee: There is a one-time Setup Fee of \$5,000 for all new clients.
 - b. Rate for A La Carte Services: Should Charter School desire a la carte services at any time during the Term, CSMC would be pleased to provide such a la carte services subject to CSMC's capacity and written agreement. A la carte services shall be provided at the Discounted Fee Rate described in subsection 4.b above, unless the parties mutually agree on another rate.
 - i. The a la carte services may include: grant-writing (e.g., PCSGP), LCAP and annual updates, LEA plans, and School Wide plans, any in-person board attendance beyond 24 hours in a year, drafting new and renewal charter petitions, facility acquisition and lease negotiation support, Charter Vision Achievement module support, charter revocation and notice compliance support, and implementation of computer systems.

CSMC shall send monthly invoices and all fees due to CSMC must be received by CSMC within thirty (30) days of the date of invoice. CSMC reserves the right to suspend the provision of Services in the event an invoice is thirty (30) days past due. Additionally, CSMC retains the right to assess a 1.5% per month (18% per annum) late charge or the maximum legal rate of interest, whichever is less, on unpaid balances that are over thirty (30) days) past due. Charter School shall reimburse CSMC for all reasonable costs incurred, including reasonable attorneys' fees, in collecting past due amounts owed by Charter School.

5. Charter School Obligations. In addition to the obligations listed in Exhibit A and Exhibit B – Roles and Responsibilities, Charter School shall be responsible for the following:

- a. Timely Submission of Information: In order to provide the Services, CSMC relies on Charter School to provide timely, accurate and complete information, and to cooperate reasonably with CSMC. CSMC shall not be responsible for any missed deadlines if Charter School and/or Charter School's contractors (e.g. auditors) fails to timely provide necessary information and materials to CSMC. A submission is timely under this Agreement if CSMC, in its sole discretion, determines it has sufficient time to complete its required tasks.
 - b. Right to Rely: CSMC has the right to rely upon the truthfulness, completeness and accuracy of the information and data provided by Charter School, its directors, officers, employees and agents. CSMC shall not be expected to, and Charter School may not rely on CSMC to, discover and disclose errors, fraudulent financial reporting, and misappropriation of assets, or illegal acts that may exist at one or more schools or offices operated by Charter School. Charter School understands and agrees that CSMC has no responsibility to identify and communicate deficiencies in Charter School's internal controls as part of CSMC's provision of Services under this Agreement.
 - c. Notice of Material Changes. Charter School shall immediately inform CSMC of any material change in Charter School or Charter School's operations that might impact CSMC's ability to provide the Services under this Agreement.
 - d. Compliance: CSMC's services will assist Charter School's back office operations, but CSMC shall not be responsible for auditing Charter School's information and operations for completeness and compliance. Charter School is solely responsible for adopting and adhering to reasonable policies and procedures, and for ensuring the Charter School remains in compliance with all applicable rules and regulations, its charter(s) and any MOUs or other contracts, and sound fiscal operations.
 - e. Direction: Charter School acknowledges that by providing the Services, CSMC performs an advisory and task-related function, and therefore provides the Services at the direction of Charter School. Charter School retains ultimate decision-making authority on the execution of agreements, transactions and payments, and the determination of rights, processes, controls and obligations rests entirely in the discretion and control of Charter School. The Charter School is responsible for attendance tracking and reviewing employee performance.
 - f. Charter School Premises: Charter School agrees that Charter School, and not CSMC, is responsible for the physical premises and facilities Charter School operates, including whether those premises and facilities comply with any applicable laws, regulations or requirements. Charter School is responsible for complying with all applicable health and fire code requirements and zoning laws. Charter School shall maintain all local approvals including applicable fire marshal clearances, certificates of occupancy, signed building permit inspections and approved zoning variances.
6. Document Retention. Charter School shall be responsible for providing CSMC with all records pertinent to the Services, including information stored electronically such as e-mails and other computerized records. Charter School agrees to retain, and not destroy, such records for the duration of any period mandated by applicable laws. CSMC shall retain its files for 3 years or may

return them to Charter School, after which time CSMC shall destroy its files unless Charter School requests in writing that CSMC retain files for shorter or longer retention period.

7. No Legal Services. Charter School acknowledges and agrees that CSMC does not provide legal services or licensed accounting services, and such licensed professional services are not included within the services which CSMC may provide under this Agreement. Charter School agrees to consult a lawyer and/or licensed accountant if Charter School seeks legal or accounting advice, and shall not rely on CSMC for such advice, consultation or services.
8. Support Regarding Charter Notices and Revocation. Unless expressly included within the Services or otherwise mutually agreed upon by the parties, CSMC shall not be responsible to perform any services related to any charter revocation, notice to cure, notice of concern or related notices, and CSMC shall not be responsible for performing any services related to any closure of any school operated by Charter School.
9. Limitation of Services. CSMC cannot guarantee that the Services it provides under this Agreement will yield the results sought by Charter School. CSMC will use good faith efforts in providing Services to secure the reasonable objectives sought by Charter School during CSMC's performance of its Services under this Agreement. Charter School understands and agrees that it is retaining CSMC to perform only those Services defined herein and in Exhibit A. Charter School agrees that CSMC will have no liability for, or indemnity obligations arising out of, CSMC's provision of any services, task or work not included within the definition of Services.
10. Limitation of Liability. The parties agree that CSMC's liability for any and all claims, damages and costs (including legal fees) of the Charter School arising from this Agreement is limited to the amount of fees paid by the Charter School to CSMC for the services rendered under this Agreement. In addition, Charter School expressly agrees to waive (among other damages) any and all punitive and exemplary damages in any proceeding.
11. Limitation of Liability for Referral. The Services which CSMC is required to perform under this Agreement do not include referring Charter School to any other service provider, person or company. If CSMC is asked and elects to make a referral, Charter School acknowledges and agrees that Charter School shall be solely responsible for interviewing, researching, and retaining any such service provider, person or company, and Charter School shall rely on its own assessment in making any hiring decision. CSMC does not warrant or guarantee the services, work or results of any service provider, person or company which CSMC may refer to Charter School.
12. Employee Recruitment Restriction. Charter School recognizes and acknowledges that CSMC expends considerable time and effort and incurs substantial costs in recruiting, training, and retaining qualified personnel. Charter School agrees to not hire as an employee or independent contractor, either directly or indirectly, any employee of CSMC, who has provided services to Charter School under this Agreement, during the term of this Agreement and for period of six (6) months after such person's termination of employment with CSMC. Charter School agrees that a breach of the foregoing restriction would cause irreparable harm to CSMC's business and the damages therefrom would be difficult if not impossible to measure. Consequently, if Charter School breaches this provision, Charter School agrees to pay to CSMC an amount equal to twenty-five percent (25%) of the individual's projected annual compensation from CSMC.
13. Governing Law and Dispute Resolution. This Agreement shall be construed in accordance with the laws of the State of California. CSMC and Charter School agree that any and all disputes or

controversies of any nature relating to or arising at any time under this Agreement or otherwise in connection with the rights and obligations under this Agreement shall be resolved by binding arbitration, which shall constitute the sole forum for any disputes between the parties to this Agreement. This means by signing this Agreement, each party is waiving the right to take court action and is waiving the right to a jury. Each party also agrees to, and hereby does, waive any right to compel the other party to participate as a defendant, cross-defendant or in any other capacity in any court action, including any action for indemnity. Arbitration shall be governed by the JAMS Comprehensive Arbitration Rules and Procedures conducted in Orange County, California. The parties to this Agreement further agree that any arbitration demand must be filed with JAMS within 12 months from the time of any breach of this Agreement, and that any claim commenced or filed after that time shall be time-barred as a matter of law.

14. Termination.

- a. Either party may terminate this Agreement for breach of a material term or condition of this Agreement upon sixty (60) days' written notice to the other party. Such written notice shall specifically identify the breach and provide thirty (30) days to cure. Upon any termination under this section, Charter School shall pay CSMC for all services rendered by CSMC prior to the effective date of termination.
- b. CSMC may terminate this Agreement immediately upon written notice and without liability in the event: (i) Charter School, in CSMC's reasonable judgment, violates any of its obligations described in Section 4; (ii) Charter School does not open by September 30, 2017; or (iii) upon any revocation or non-renewal of Charter School's charter. Upon any termination under this section, Charter School shall pay CSMC for all services rendered by CSMC prior to the effective date of termination, and Charter School shall also pay CSMC for any and all costs resulting from such early termination, such as costs related to demobilization.

15. Insurance. Charter School represents and warrants that it has obtained property general liability insurance, workers' compensation insurance, automobile insurance (to the extent applicable), and insurance coverage for negligence, errors and omissions/educators legal liability, abuse and molestation, and employment practices liability as may be required and in amounts as set forth in its charter(s).

16. Indemnification. Charter School shall indemnify CSMC and hold harmless its directors, officers, employees, and agents from and against any and all actions, claims, damages and losses, including attorney's fees that may arise out of or in any way result from the negligent or intentional acts, errors, or omissions of Charter School. To the extent that Charter School properly directs CSMC, and to the extent that CSMC fails to properly perform the Services, CSMC shall indemnify and hold Charter School and its officers and employees harmless from and shall defend at its own expense all claims, demands, or suits at law or equity arising in whole or in part, but only to the extent that they arise from CSMC's active negligence or express breach of its obligations under this Agreement. Nothing in this Agreement shall require CSMC to indemnify Charter School against claims, demands or suits based upon intentional or negligent acts of Charter School, its agents, officers or employees.

17. Proprietary Information. The parties acknowledge and agree that in the course of this Agreement they may have access to certain information proprietary of each other, which may include but is not limited to trade secrets, policies, procedures, intellectual property, business or strategic plans,

contractual arrangements or negotiations, financial information, and employee information (collectively, the "Proprietary Information"). Each party's Proprietary Information shall be and remain the sole property of that party at all times. Each party shall maintain the confidentiality of all Proprietary Information to the extent applicable and shall not divulge such information to any third parties, except (i) as may be necessary for the discharge of its obligations under this Agreement and (ii) as required by law. Each party shall take reasonable precautions against disclosure of any of the other party's Proprietary Information to unauthorized persons by any of its officers, directors, employees or agents. In the event that either party receives a request for disclosure of the other party's information, including Proprietary Information, (whether pursuant to a California Public Records Act request or otherwise), the party that received the request shall provide the other party with prompt notice of the request. Each party agrees to keep all communications and work product confidential to the extent allowable by law.

18. No Joint Venture. The parties acknowledge that they will not hold themselves out as an agent, partner or co-venturer of the other and that this Agreement is not intended and does not create an agency, partnership, joint venture or any other type of relationship except the contract relationships established herein. CSMC shall be free to provide similar services for other clients.
19. Parties Are Sole Obligors. This Agreement is entered into by the Charter School for itself alone and not on behalf of, or as an agent for, any other entity, agency, school, or school district. Any obligation of the parties to this Agreement is and shall remain the sole responsibility of the parties. CSMC agrees that no employee, executive, officer or director of Charter School shall be personally liable for payment or any breach of this Agreement, and that CSMC may only look to Charter School for payment or performance of the obligations required under this Agreement. Likewise, Charter School agrees that no employee, executive, shareholder, officer or director of CSMC shall be personally liable for payment or any breach of this Agreement, and that Charter School may only look to CSMC for payment or performance of the obligations required under this Agreement. In addition, CSMC will be providing Services only to Charter School under this Agreement, and will not be required to perform work or services to any company or person affiliated with Charter School.
20. Communication Between Parties. Charter School will direct all communication to the CSMC Account Manager and/or the School Business Manager. CSMC will direct all communication to Charter School's designated primary contact defined in the Notice section below.
21. Notice. All notices, requests, offers or demands or other communications (each, a "Notice") given to or by the parties under this Agreement shall be in writing and shall be deemed to have been duly given on the date of service if personally served on the party to whom Notice is to be given, by electronic mail at the address below, or seventy-two (72) hours after mailing by United States mail first class, registered or certified mail, postage prepaid, addressed to the party to whom Notice is to be given, at such party's address set forth below, or such other address for such party as shall be specified in a Notice given in accordance with this Section.

For CSMC:

CSMC
43460 Ridge Park Dr.
Temecula, CA 92590
abarnes@csmci.com
Attn: Adrienne Barnes

For Charter School:

Golden Valley Charter Schools
1000 River Rock Drive, Suite 220
Folsom, CA 95630
Attn: Caleb Buckley

22. Headings. The descriptive headings of the sections and paragraphs of this Agreement are inserted for convenience only, are not part of this Agreement, and do not in any way limit or amplify the terms or provisions of this Agreement.
23. Assignment. Charter School shall not assign this Agreement, any interest in this Agreement, or any of its rights or obligations under this Agreement without the express prior written consent of the CSMC. This Agreement shall be binding on, and shall inure to the benefit of, the parties and their respective permitted successors and assigns. CSMC reserves the right, in its sole discretion, to subcontract Services to qualified subcontractors.
24. Entire Agreement. This Agreement, including its attachments, constitutes the entire agreement between the parties with respect to the subject matter contained herein and supersedes all agreements, representations and understandings of the parties with respect to such subject matter made or entered into prior to the date of this Agreement.
25. Compliance with Laws. Each party agrees to comply with all applicable laws in connection with the performance of such party's obligations under this Agreement and the operation of such party's business. As used herein, "law" means any federal, state, local or foreign law, statute, ordinance, franchise, permit, concession, license, writ, rule, regulation, order, injunction, judgment or decree.
26. Amendments. No supplement, modification or amendment of this Agreement shall be binding unless executed in writing by both parties.
27. No Waiver. No waiver of any provision of this Agreement shall constitute, or be deemed to constitute, a waiver of any other provision, nor shall any waiver constitute a continuing waiver. No waiver shall be binding unless executed in writing by the party making the waiver.
28. Severability. If any provision of this Agreement is invalid or contravenes California law, such provision shall be deemed not to be a part of this Agreement and shall not affect the validity or enforceability of its remaining provisions, unless such invalidity or unenforceability would defeat an essential business purpose of this Agreement.
29. Counterparts; Electronic Signatures. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original and all of which together shall constitute one instrument. A faxed copy or .pdf copy of the fully executed original version of this Agreement shall have the same legal effect as an executed original for all purposes.

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

CHARTER SCHOOL MANAGEMENT CORPORATION

By: _____

Name: Sandro Lanni

Title: President

Date: _____

GOLDEN VALLEY CHARTER SCHOOLS

By: _____

Name: Caleb Buckley

Title: Executive Director

Date: _____

EXHIBIT A

Scope of Services

*CSMC shall provide the following Services, for which Charter School shall pay a total annual Services Fee of **\$87,000** pursuant to the Master Services Agreement executed by CSMC and Charter School.*

This total fee shall cover the following services:

**Full Back Office Services, as described in detail below - \$87,000
Including Additional Board, Finance Committee and Administration Meeting Support, as described on Page 12**

Please note that there is a one-time setup fee of \$5,000, as noted in the Master Services Agreement. Please also note that CSMC does not provide legal services and all work should be reviewed by Charter School's legal counsel as appropriate.

1. FINANCE AND ACCOUNTING

Budgeting:

- Create annual and multi-year budgets including monthly cash flow projections – At beginning of the Agreement, CSMC works with the Charter School leader to create annual and multi-year budgets in time for submission to the State and authorizer. Annual budgets are strategic documents that capture the operations and direction of the Charter School.
- Make budget revisions (as needed and upon Charter School request) – CSMC revises budgets as needed to reflect changing circumstances at the Charter School (e.g. enrollment or personnel changes, grant awards, etc.).
- Updated monthly budget forecasts – CSMC tracks budget to actuals and updates the budget forecast as appropriate.

Financial Statements:

- Monthly year-to-date financial statements – CSMC prepares Year To Date (YTD) actual results compared to budget for board meetings or as requested.
- Charter Vision Access for Board Reports - Charter School has access to Charter Vision financial portal, which contains a convenient Board Report function that produces year-to-date financials through the most current closed month. CSMC typically closes books monthly within 15 business days of the following month, provided all supporting documentation has been transmitted to CSMC.
- Monitors cash position – CSMC monitors the Charter School's cash position to anticipate possible cash shortfalls.
- Customized financial analysis – CSMC performs reasonable financial analyses that the Charter School staff or board requests, e.g. providing a comparative analysis of the school's budget relative to industry norms or fulfilling a request of information from the authorizing entity. Upon request, CSMC can also develop financial health analysis so board and staff can quickly focus on the most important financial issues.
- Support in resolving financial issues – CSMC helps the Charter School leader find solutions to financial issues by recommending budget changes and/or identifying sources of potential funding.

Accounting:

- Setup of Charter School's chart of accounts and general ledger – CSMC sets up and maintains the school's Standardized Account Code Structure (SACS)-compliant chart of accounts.
- Customized account codes – CSMC can add customized account codes for unique features of the Charter School program.
- Restricted funds tracking – CSMC tracks revenue and expenditures by fund, e.g. tracking by implementation grant funds, expenses or Title I expenditures.
- Training using CSMC accounting procedures– CSMC trains Charter School staff on coding and CSMC accounting procedures and practices.
- Transaction recording – CSMC records all transactions in a computerized accounting system that is available for viewing on Charter Vision and updated on a frequent basis (approximately every 30 minutes).
- Journal entries and account maintenance – CSMC prepares and records journal entries and maintains the general ledger according to accepted accounting standards.
- Bank reconciliation – CSMC reconciles primary bank and investment accounts to general ledger monthly or upon receipt of statements. Revolving and petty cash accounts are reconciled quarterly or as required.
- Capitalized Assets – CSMC records capital assets in the general ledger according to Charter School financial policy and according to Generally Accepted Accounting Standards. CSMC also records depreciation on an annual basis and maintains a schedule of capitalized assets and accumulated depreciation. Charter School is responsible for tagging and conducting inventory for all fixed assets whether capitalized or noncapitalized for internal control purposes and other compliance reporting
- Charter Vision accounting reports - The Charter Vision portal allows the Charter School and CSMC to generate financial reports on an as needed basis. Charter School can generate reports including, but not limited, to: detailed account activity, including scans of all invoices entered through the accounts payable system; check register activity; summary of budget, expenditures by account; cash balances; payroll register (for periods when payroll is processed by CSMC); revenues; and general ledger.

Accounts Payable & Receivable:

- Revenue verification – CSMC reviews revenue intake and verifies that the Charter School is receiving accurate amounts of state and federal funds based on its enrollment and other pertinent factors. CSMC reviews revenue intake and verifies through available state Department of Education schedules.
- Revenue collection for improperly calculated payments – if the funds received from the state or the county/district do not reflect the proper amounts and there appears to be a calculation error, CSMC will contact the appropriate officials and alert them of the issue. CSMC will use reasonable efforts to negotiate on behalf of the Charter School in disputes with funding agencies over improperly calculated payments.
- Accounts Payable functions–
 - Invoice processing - CSMC conducts invoice processing for Charter School. After coding from Charter School and approval from the Charter School leader or designee, CSMC enters invoices within 48 hours into financial tracking software. Charter School is responsible for submitting weekly package (unless other time frame is agreed upon) of invoices, deposits, payment documents that conform to CSMC forms and processes.
 - Invoice review - CSMC reviews invoices to assist in the prevention of double payments or double billings on multiple invoices. CSMC alerts Charter School to payment issues with vendors.

- Invoice payment support - CSMC also verifies that funds are available to pay the bill, and notifies Charter School if there are not sufficient funds.
- Fund verification is only available if there is online read-only bank access and if all checks are processed through CSMC.
- Implementing a coding and allocation sheet system to optimize the communication with CSMC Account Management team

Purchasing:

- Vendor selection – CSMC may provide recommendations of vendors based on its experience with vendors around the state and country subject to Section 11 of the Agreement.

Government Financial Reporting:

- Preliminary and final budget reports – CSMC prepares and files the preliminary budget report by July 1st (or earlier if required by the authorizer) based on the board adopted budget. CSMC also can prepare a final budget upon request.
- Interim financial reports – CSMC prepares and files the two interim financial reports to the county by the December 15 and March 15 (or earlier if required by the authorizer) deadlines.
- Audited financial reports – Subject to timely receipt of information and/or materials from the School and/or the auditor, as applicable, CSMC prepares all financial information for the audit so that the auditor can file reports before state-required deadlines.

Audit:

- Audit support – CSMC provides financial documents for auditors and works side-by-side with the auditors to help ensure a smooth and timely audit process. Charter School is responsible for all auditor fees. Charter School shall be responsible for providing all non-financial records required by the audit – e.g. attendance records, employee records, and teacher certifications.
- Audit compliance support – CSMC provides financial information so that the Charter School can develop financial policies designed to meet requirements and help protect the school from financial mismanagement. CSMC provides intensive support for the school on all audit-related activities. Please note CSMC does not sign management representation letters.
- Single Audit Act of 1984 compliance support – CSMC provides compliance support in with accounting related audit requirements, including the Single Audit Act of 1984.
- IRS Form 990 Support (and the corresponding State form, if applicable) – CSMC supports the school and auditor in preparing Form 990 tax-exempt organization annual filing. Fees for audit and 990 are paid by Charter School and it is the Charter School's responsibility to ensure these forms are filed with the proper agencies.

2. BUSINESS CONSULTING

- Negotiations – CSMC supports the Charter School director and board in financial negotiations related to issues such as business terms in agreements (non-legal review), facilities, and SPED with SELPAs or districts and others (in non-legal capacity), including developing analyses to support the Charter School's position.
- Strategic Budget Development – CSMC can assist the Charter School director and board with strategic financial planning and budget scenario development.

- Financing support – CSMC assists clients in preparing loan packages and connecting the Charter School with non-traditional/specialized funding.
- Strategic Compliance Development – CSMC can assist the Charter School director and board with strategic compliance calendar planning.

3. BOARD AND ADMINISTRATION MEETING SUPPORT

- Board mailouts (Electronic) –Charter Vision allows CSMC, school administrators and board members to automate the emailing of board financial reports. If desired, Charter School can print board meeting materials to have on hand for attendees.
- Board meeting attendance – As requested, CSMC attends board meetings in person or by teleconference, and presents its financial analysis presentation. Charter Schools may obtain up to 24 hours of in-person board support per year without any additional fees.
- CSMC can provide guidance to assist the board in staying in compliance with the Brown Act.
- **CSMC will support GVCS with In person and phone meetings, according to the following expectations and schedule**

CSMC will attend all three types of GVCS meetings each month (board meetings, finance committee meetings and administration meetings), unless otherwise notified by GVCS. In advance of each meeting, the Executive Director shall inform CSMC staff if they are not needed in person. If CSMC staff is not needed to appear in person, they shall call in, unless the Executive Director explicitly states that CSMC staff does not need to call in. In-person meetings shall be at least twice monthly unless notified.

Board and Finance Committee meeting dates will be decided upon once the GVCS Board of Directors has finalized its meeting calendar for the board and its finance committee. The schedule will be approximately as follows:

Board of Trustees Meetings

All meetings are the first Wednesday of the month and commence at 4:30pm unless noted

July 2017 – RIVER, Room 5
 August 2017– ORCHARD, Room 9
 September 2017 – ORCHARD, Room 9
 October 2017 – ORCHARD, Room 9
 November 2017– ORCHARD, Room 9
 December 2017 – ORCHARD, Room 9
 January 2018 – ORCHARD, Room 9
 February 2018 – ORCHARD, Room 9
 March 2018 – ORCHARD, Room 9
 April 2018 – ORCHARD, Room 9
 May 2018 – ORCHARD, Room 9
 June 2018 – ORCHARD, Room 9

Finance Committee Meetings

All meetings occur the Wednesday prior to the Board meetings at 4:30pm unless noted

July 2017 – RIVER, Room 5
August 2017– ORCHARD, Room 9
September 2017 – ORCHARD, Room 9
October 2017 – ORCHARD, Room 9
November 2017– ORCHARD, Room 9
December 2017 – ORCHARD, Room 9
January 2018 – ORCHARD, Room 9
February 2018 – ORCHARD, Room 9
March 2018 – ORCHARD, Room 9
April 2018 – ORCHARD, Room 9
May 2018 – ORCHARD, Room 9
June 2018 – ORCHARD, Room 9

Administration Meetings

Administration finance meetings shall be held approximately a week before each finance committee meeting.

4. FACILITIES

- Facility needs assessment and planning – CSMC works with Charter School to identify available appropriate state funding, create multiple budget scenarios, and help clients think creatively think about their facility needs to come up with workable solutions.
- Prop 39 – CSMC provides prior year, current year and upcoming year ADA projections for the preparation of compliant Prop 39 requests, and educates Charter School about the Prop 39 process.

5. COMPLIANCE AND ACCOUNTABILITY

- Compliance support - Charter School is solely responsible for complying with legal requirements. CSMC will provide advice and guidance in a non-legal capacity to support Charter School's compliance efforts. Please note that CSMC's guidance does not constitute professional legal services. Since rules, regulations and interpretations regularly change, Charter Schools should seek independent verification and counsel from their attorneys or other sources to ensure legal compliance.
- Employee files – As noted above, CSMC provides Charter School with templates for employee files, forms, and procedures to assist with compliance efforts. (Note: the Charter School should have an attorney review all legal matters).
- LCAP compliance support – CSMC helps schools understand the requirements of Local Control Accountability Plans ("LCAP").
- SPED financial reporting – With input and information from Charter School, CSMC provides required SPED financial reports.

- Funding compliance – CSMC makes compliance recommendations regarding funding requirements, such as Federal Public Charter School Grant Program (“PCSGP”) implementation grant funding and other restricted funds. Note that funding compliance is especially complex with many requirements the Charter School must satisfy.
- District and state regulation compliance – CSMC can problem solve with the Charter School areas deemed not in compliance with district or state regulations.

6. CHARTER DEVELOPMENT AND GRANTS ADMINISTRATION

- Financial reports – CSMC prepares customized financial reports for grant purposes.
- Fund accounting – CSMC tracks restricted revenues and expenses based on information received from the Charter School.
- Public Charter School Grant Program (PCSGP) grant reporting – CSMC assists the school in preparing and submitting the PCSGP grant financial report to the CDE.
- ConApp – CSMC prepares and files the ConApp parts 1 and 2 for eligible schools.
- State Charter School Revolving Loan – CSMC prepares the financial portions of the application for this loan program.

The parties acknowledge and agree that this Exhibit A defines the Services that CSMC shall provide to Charter School for the Services Fee described in the Master Services Agreement executed by parties. The parties may add or subtract services from the scope of services by amending this Exhibit A.

CHARTER SCHOOL MANAGEMENT CORPORATION

GOLDEN VALLEY CHARTER SCHOOLS

By: _____

By: _____

Name: Sandro Lanni

Name: Caleb Buckley

Title: President

Title: Executive Director

Date:

Date:

EXHIBIT B

Roles and Responsibilities

Roles and Responsibilities

Clarity on certain roles and responsibilities between CSMC and Charter School will help ensure high quality, timely business services. Table 1 below outlines the roles and responsibilities of both parties:

Table 1: Roles & Responsibilities

	CSMC	Charter School
Payroll Services	<ul style="list-style-type: none">• Accurate, complete payroll on a semi-monthly basis• Published Payroll Calendar with payroll deadlines• Reminders for payroll deadlines• Final payroll information sent to client for approval by at least one working day prior to Charter School's payroll approval date• Advice on setting up STRS/PERS• CSMC will provide all payroll tax filing and W-2s	<ul style="list-style-type: none">• Timecards and Changes: Submission to CSMC of timecards for new hires and other payroll changes by payroll calendar deadlines and using CSMC forms/processes• Payroll Approval: Approval (email or fax) to CSMC by Payroll Calendar deadlines• New Hires: Timely submission to CSMC of new hire paperwork on CSMC new hire forms• Enrolling (or working with a broker to enroll) staff in any STRS, PERS, 403b, health plans, and other insurance/retirement/contribution/deduction programs• Terminating staff from health plans, other insurance, and other applicable contribution/deduction programs.• Obtaining all W-9s from vendors

Accounting	<ul style="list-style-type: none"> • Timely and accurate check payments • Payment of invoices according to Charter School's approval policies • Recordkeeping/processes adhering to generally accepted accounting standards for accuracy and security and approved by independent auditors • Payment systems linked to financial statements and creating analyses for informed managerial decision-making • Bank account reconciliations • Invoice/payment research • Advising clients on outstanding 	<ul style="list-style-type: none"> • Submission of Payment and Deposit Information <ul style="list-style-type: none"> ◦ Weekly submission to CSMC of invoices, reimbursement requests, deposits, and other expenditures using CSMC forms and processes ◦ Coding all expenses and non-state funding deposits using CSMC forms and processes and codes from the most recent budget. • Banking: Monitoring and maintaining adequate bank account balances to meet expense obligations • Provide online read only access to bank account
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The Payroll, AccountingCS, and Attendance Deadlines / Calendars referenced above shall be provided separately by CSMC.

LATE FEES and WARNINGS

Payroll:

- Timecards and Payroll Changes: CSMC shall impose a late fee of \$100 for each business day timecards for hourly staff and payroll changes are submitted late to CSMC based on the published Payroll Calendar. Significant CSMC staff time is necessary to make such late modification. The latest Timecards and Changes can be accepted is three business days prior to Payroll Approval deadlines indicated in the Payroll Calendar.
- CSMC will generate and distribute manual checks, as needed and without charge, for employee terminations and payroll corrections due to CSMC error

Accounts Payable:

- Weekly Submittal: Charter School will submit a weekly package (unless another time frame has been agreed upon) conforming to CSMC forms and processes. The submittal shall contain invoices with appropriate coding, reimbursement requests, deposits, and/or other payment documents to CSMC using CSMC forms/processes. If Charter School fails to submit this package or fails to submit all necessary invoices and receipts to process payment, Charter School will be warned that internal and external reporting will be delayed.