



Bluum In-Kind Support Grant Agreement

Project Title: Bluum In-Kind Support Services

Grantee: Alturas International Academy (hereinafter ‘Grantee’)
151 N Ridge Ave, Idaho Falls, ID 83402

Contact Person(s): **Michelle Ball**

Agreement Period: 7/1/2023- 6/30/2024

Total Award: **\$76,646 in-kind services**

Specifications of the Grant Award:

- 1. Project Description:** To support its partner schools, Bluum is committed to providing high-quality support(s) to select partner schools that elect to take advantage of these Bluum services. The support services Bluum offers include but are not limited to: (1) Back-Office; (2) Special Education; (3) Academic; (4) MAP Assessments; (5) Branding and Communications; (6) C-Level and Governance; and/or (7) Medicaid Billing. Hereinafter ‘Support Services.’
- 2. Project Objectives.** Make high quality Support Services available to Bluum partner schools free of charge.
 - Ensure timely and accurate reporting of all financial activity as required by federal and state agencies.
 - Ensure timely and accurate reporting of all financial activity as required by nonprofit grantmaking organizations.
 - Empower school leadership and board members in their financial and operational decision-making.
 - Ensure schools establish, staff, and implement their special education systems in compliance with requirements of state and federal special education laws and policies, including timely and accurate completion of student evaluations and student IEPs.
 - Ensure schools have exceptional, innovative education models and services in place that are structured to meet or exceed any/all academic outcomes in grant objectives, authorizer performance certificates, or other applicable state or federal performance metrics.
 - Ensure schools have highly effective marketing tools and systems in place.

- Empower school leadership and board members in their long-term and short-term facilities planning, financing, and development.
 - Support school leaders and boards with governance-related oversight and decision making.
- 3. Support Services Provided and Estimated Value.** Appendix A identifies the category(ies) of Support Services Bluum is providing the Grantee and the estimated value of the in-kind Support Services Bluum will provide under the Agreement.
- 4. Participation Requirements - General.** Bluum will provide oversight and evaluation for this grant. To enable Bluum to provide the Support Services, the Grantee shall: (a) provide information, and/or access to information, to Bluum as requested, including but not limited to as provided in Appendix A; (b) participate in associated Bluum training and research; and (c) provide Bluum access to its records, data , and other information needed by Bluum to perform the Services, as identified in Appendix A. Grantee agrees to share all academic performance data with Bluum, including but not limited to IRI, ISAT, MAP, SAT. Bluum will maintain all Grantee school records, data and information in a confidential manner and will comply with all rules of confidentiality as required by State and Federal law and school policy, including but not limited to FERPA, HIPPA, et al.
- 5. Retention of Key Personnel.** Bluum recognizes that the participation of **Michelle Ball** is critical to the success of the Grantee. If the key personnel noted above ceases to be directly involved in this project, Grantee must immediately notify Bluum CFO Marc Carignan. Upon such notification, Bluum will hold the in-kind grant support, subject to notification of replacement of the personnel. At such time Bluum will make a written determination as to the feasibility of continuing the grant agreement.
- 6. Fiscal Accountability.** This in-kind support has been awarded by Bluum based on the estimated service cost of **\$76,646** listed above, and as detailed in Appendix A. All grant support must be utilized for charitable or educational purposes.
- 6.1 Expenditure Prohibitions.** Grantee shall not use any of the support received from Bluum:
- a. To carry on propaganda, or otherwise to attempt, to influence legislation (within the meaning of Internal Revenue Code (“IRC”) Section 4945(d)(1);
 - b. To influence the outcome of any specific public election, or to carry on, directly or indirectly, any voter registration drive (within the meaning of IRC Section 4945(d)(2);
 - c. To make any grant to an individual or other organization that does not comply with the requirements of IRC Section 4945(d)(3) or (4); or
 - d. To undertake any activity for a non-charitable purpose, as defined in IRC Section 170(c)(2)(B);
 - e. To provide material support or resources to any individual or entity that Grantee knows, or has reason to know, is an individual or entity that advocates, plans, sponsors, engages in, or has engaged in terrorist activity; or
 - f. To pay administrative indirect costs that are not directly related to the Fellowship as defined in this Agreement.

- 7. Further Assurances.** Grantee shall take all such actions reasonably requested by Bluum, and shall comply with the provisions of any future regulations promulgated under IRC Sections 4942 to 4945 that are applicable to the grant, to ensure that the grant (a) will constitute a “qualifying distribution” by Bluum within the meaning of IRC Section 4942(g), (b) will not constitute a “taxable expenditure” by the Foundation within the meaning of IRC Section 4945, and (c) will not violate the USA PATRIOT Act, Executive Order 13224, or any other applicable law, regulation, or order.
- 8. Indemnification.** Grantee acknowledges that Bluum is providing the Support Services for no compensation for the sole benefit of Grantee, and that Bluum has no control over the operations, acts or omissions of Grantee. As such, Grantee shall indemnify, defend and hold Bluum, its directors, affiliates, subsidiaries, employees and representatives harmless from and against any claims, liabilities, losses, damages, fines, penalties, and expenses (including but not limited to reasonable legal fees and costs) (collectively, “Losses”) incurred by Bluum arising out of this grant, the Support Services, Grantee’s operations, or any violation by Grantee of the grant requirements outlined herein, except to the extent such Losses are caused solely by the willful misconduct of Bluum. Bluum agrees to indemnify, defend and hold the grantee school, its affiliates, subsidiaries, assignees, and licensees harmless from and against any Losses resulting from any injury to person or property caused by willful misconduct on the part of Bluum at the Grantee’s school premises. Except for the foregoing indemnification obligation, Grantee hereby releases Bluum from any and all claims and Losses arising out of this grant and the Support Services.
- 9. Insurance.** Bluum and Grantee shall each procure and maintain appropriate industry-standard insurance, including insurance to cover the indemnification obligations set forth herein, including at a minimum the insurance set forth below. Bluum and Grantee shall cause the other to be listed as an additional insured on any applicable liability insurance policy. All such policies of insurance shall include coverage for contractual liability and a standard waiver of subrogation provision.

Workers Compensation	Statutory
Employer’s Liability	
• Each Accident	\$100,000
• Disease, policy limit	\$500,000
• Disease, each employee	\$100,000
General Liability	
• Each occurrence (Bodily injury & property damage)	\$1,000,000
• General Aggregate	\$2,000,000
Automobile Liability (Combined single limit – Bodily injury & property damage)	
• Each Accident	\$1,000,000
Professional Liability Insurance	\$1,000,000
• Each claim made	\$1,000,000
• Annual aggregate	\$1,000,000
Errors & Omissions	\$1,000,000



10. Reporting Requirements. Grantee shall submit the following reports to Bluum:

- **OPINE (CPA Audit) Report** due within 30 days of receipt/issuance. Grantee shall submit a copy of the opine on its financial operations from their annual fiscal audit to Bluum. This should be sent to Bluum following the Grantee's annual financial audit. The report should be attested by the responsible financial officer or a Certified Public Accountant.

11. Termination of In-Kind Support Services Grant. Bluum reserves the right to rescind any granted Support Services at any time. Except in the circumstance where Bluum loses its funding for the Services, Bluum will endeavor to provide Grantee with sixty (60) days notice prior to termination.

12. Definitions. All references to “IRC” are to the Internal Revenue Code of 1986, as amended, and shall be deemed to include the corresponding provisions of any future federal tax laws and regulations that are applicable to the grant. References to the USA PATRIOT Act are to Public Law No. 107-56.

The signature of **Michelle Ball** indicates acceptance by Grantee of the terms and conditions of this grant and confirm Grantee’s commitment to the project objectives and expected results outlined above. The signature of **Michelle Ball** also confirms that Grantee is (a) a tax-exempt organization under IRC Section 501(c)(3) that is not a private foundation by virtue of being described in IRC Section 509(a)(1) or (2) or (b) a governmental unit described in IRC Section 170(c)(1).

Name	Signature	Date
Terry Ryan, CEO Bluum		9/13/23
Marc Carignan, CFO Bluum		9/2/23
Michelle Ball, Executive Director, Grantee		07/17/2023

Appendix A

Estimated Value of Support

A-1 Back Office Support:	\$57,750
A-2 Special Education Support:	\$10,500
A-3 Academic Support:	\$1,560
A-4 Map Assessment Support:	\$6,336
A-5 Branding and Communication Support:	\$500
A-6 C-Level and Governance Support:	\$0
A-7 Medicaid Billing Support:	\$0
Total Est. Value:	\$76,646

Appendix A

Appendix A-1 Back Office Support Services

Estimated hours of Bluum Support: 825

Hourly Rate: \$70

Total Estimated Support: \$57,750

Back Office Services

Human resources

Support maintenance of employee files throughout the year, including education credentials, fingerprinting, perform background checks through the SDE, benefits documentation, contracts, demographic data, work assignments, timesheets, tax elections, I-9, direct deposit election, and contract.

Assist with benefit renewals through insurance broker, all data updates, and reconciling benefits invoices are considered part of accounting services fees below.

Payroll

Monthly payroll processing, including:

Tax payment and quarterly/annual reporting including W-2, W-3, 1099, 1096, Idaho income tax

Quarterly ID unemployment reporting

PERSI reporting and payment

Sick-time tracking

Transparency reports

Revenues, Expenditures, Federal Title I, II, IV, and Federal IDEA Revenue processing tasks consisting of:

Process cash and check transactions, prepare deposits (to be deposited by school staff)

Monthly Financial Statements

Standard 2M Reports ("Budget Report")

Detail report by G/L code

Transparency reports

Financial Audit Support – Prepare all CPA firm-requested items and follow-ups

Monthly bank reconciliations

Assist with annual budget preparation

Compliance Reporting

Assist preparing or prepare all requested financial reports, which typically include:

<i>Item</i>	<i>Due Date</i>	<i>Dept</i>
Record transactions to correct G/L codes		
Report sales tax for taxable sales		

Appendix A

Review and reconcile electronic payments from state department of education
 Prepare all adjusted journal entries when applicable
 Federal programs– recognition of revenue and accompanying receivable when expenditure is recorded
 Federal programs – assist with or complete monthly posting of funds draw-down using Idaho SDE’s CSFGA web site
 Expenditure processing tasks consisting of:
 Electronic storage of all backup to expenditures
 Place orders, issue purchase orders when required
 Process checks semi-monthly
 Track capital expenditures for auditor / SDE
 Loans / Bonds - accurate posting of P&I, monitoring against amortization schedule
 Loans / Bonds - Compute covenant compliance quarterly, include in board reports
 Complete compliance review of each expenditure, feedback for questionable expenditures
 Post expenditures to correct G/L
 Electronically maintain all expenditure backup and approvals
 Support Federal program monitoring - assist with financial sections of checklists, upload all requested financial data.
 Annual ESSER reporting to SDE.

Accounting

2nd Quarter Reporting (Balance Sheet & Budget/Income Statement), Revised Budget if Needed	31-Jan	PCSC
Annual Statement of Financial Condition	28-Oct	SDE
Annual Report to the Secretary of State	Varies	SOS
Application and Budgets for IDEA Part B and Preschool Special Education Funds	17-Oct	SDE
Charter School Budget	15-Jul	SDE
	30-Jul	PCSC
Consolidated Federal and State Grant Application	30-Jun	SDE
Continuous Improvement Plans and Training Reimbursement Request	23-Jun	SDE
Court-Ordered Tuition Equivalency Report	26-Jun	SDE
District and Charter School Salary Schedules	17-Oct	SDE
IFARMS Annual Financial Report	31-Oct	SDE
ISEE Staff Data Reporting Review	17-Oct	SDE
Quarterly Financial Statements	31-Oct	Lender
	30-Apr	Lender
	30-Jul	Lender
School Building Demographics Building Additions, Reconfigurations, Deletions	30-Jul	SDE
School Facility Maintenance Report	19-Dec	SDE
Submit Independent Audit Report	17-Oct	PCSC
	10-Nov	SDE
	10-Nov	Lender

SDE – Idaho State Department of Education

PCSC – Idaho Public Charter School Commission - if school is authorized by the IPCSC

SOS - Idaho Secretary of State

Lender - any lending institution requiring reports

Appendix A

Appendix A

Appendix A-2 Special Education Support Services

Estimated hours of Bluum Support: 150

Hourly Rate: \$70

Total Estimated Support: \$10,500

In consideration of the Special Education Support Services provided by Bluum, Grantee agrees to comply with the following (Check all that apply):

Check All That Apply	School Commitment
	<i>**Items in BOLD may be provided as individual documents from each school or by providing Bluum login access to the Secure Server for Monitoring, Compliance Tracking Tool and SPED Data Application, and State Testing Results Portals</i>
X	Provide Bluum with results of yearly GSFR reviews
X	Provide Bluum with LEA Determinations and monitoring level
X	Provide Bluum notice of all state complaints filed and resolution of the said complaint
X	Provide Bluum access to state testing results portal (ISAT, IRI and IDAA) for students with disabilities
X	Provide Bluum with updated sped percentages (December and May)
X	Provide Bluum special education staffing count (paras, sped teachers etc.) yearly
X	Yearly systems quality review
X	Join Bluum-Supported Idaho Ed Plan Aggregate Site (when available)

Bluum agrees to provide the following Special Education services to Grantee:

Check All That Apply	Bluum Support Service	Est. Hours
X	Special Education Systems Quality Review	30
X	Compliant Practices (Development and Support)	45
X	Special Education Program Resources	35
	New School Launch Supports	
X	Customized Professional Development	40

To facilitate Bluum's ability to effectively provide the above support services, Grantee authorizes the State Department of Education to share special education-related compliance, operations, and student data with Bluum. In accordance with Paragraph 4 of this Agreement, Bluum will maintain confidentiality with respect to all such information.

Appendix A

Appendix A

Appendix A-3 Academic Support Services

Estimated hours of Bluum Support: 24

Hourly Rate: \$65

Total Estimated Support: \$1,560

In consideration of the Academic Support Services provided by Bluum, Grantee agrees to comply with the following:

Check All That Apply	School Commitment
X	Provide at least 24-hour notice when rescheduling a previously scheduled appointment
X	Providing coach / consultant with regular feedback to ensure their services they provide are high impact

Bluum agrees to provide the following Academic Support Services to Grantee:

Check All That Apply	Bluum Support Service	Est. Hours
X	School or network leader executive coaching (weekly, bi-weekly, monthly, quarterly)	12
X	Site visits for instructional action planning	12
	Planning and execution of group professional development for school leader (# of participants x hours)	
	Advisory consulting for board functions (goal setting, leader evaluation, succession planning, and leader selection)	
	Analyze / Synthesize School Map data	

Appendix A

Appendix A-4 MAP Testing Support Services

Number of Students: 576

Cost per Student: \$11

Total Estimated Support: \$6,336

MAP Testing Support

In consideration of the NWEA MAP Testing support provided by Bluum, Grantee agrees to comply with the following:

Conduct, at a minimum, Spring to Spring NWEA MAP Assessment for each grade level K-8 served by the school.
By August 1 of the Grant Year, Provide Bluum with the number of students in grades K-8 (as applicable) who will complete the MAP Assessment (submit to ACotton@bluum.org)
A school choosing to conduct additional K-8 NWEA MAP testing (ie Fall testing) may submit a written request to Bluum no later than August 1 of the Grant Year asking Bluum to cover the cost of the additional testing (submit to ACotton@bluum.org)
Provide Bluum with access to NWEA MAP results (access to portal)

Bluum agrees to provide the following NWEA MAP Testing support to Grantee:

Fund the cost of the school's Spring NWEA MAP testing
Respond within 15 days to a request to fund additional NWEA MAP testing for K-8 students
Provide the school with an analysis of the school's NWEA MAP results

Appendix A

Appendix A-5 Branding and Communications Support Services

Estimated hours of Bluum Support: 10

Hourly Rate: \$50

Total Estimated Support: \$500

In consideration of the Communications Support Services provided by Bluum, Grantee agrees to comply with the following:

Check All That Apply	School Commitment
X	Include "How did you hear about our school?" field on lottery and enrollment forms
X	Provide Bluum access to the responses collected to the above field (April and Sept)
X	Provide Bluum access to all available marketing analytics

Bluum agrees to provide the following Communications Support Services to Grantee:

Check All That Apply	Bluum Support Service	Est. Hours
	Brand Development	
	Digital Presence Coaching and Assistance	
X	Strategic Communications Planning	10
	PR Coaching and Assistance	

Appendix A

Appendix A-6 C-Level and Governance Support Services

Estimated hours of Bluum Support: NA
 Hourly Rate: NA
Total Estimated Support: NA

In consideration of the Operations and Governance Support Services provided by Bluum, Grantee agrees to comply with the following:

Check All That Apply	School Commitment
	Provide Bluum access to all financial and facilities data and records, as requested
	Identify a Point of Contact(s) on school team for a facilities project (or POCs)

Bluum agrees to provide the following Operations and Governance Support Services to Grantee:

Check All That Apply	Bluum Support Service	Est. Hours
	Board Training	
	Strategic Planning	
	Staffing and Hiring (Job Descriptions, Search, Interviewing)	
	Network/Replication School Launch Support	
	Single Site School Launch Support	
	School Board Policy Support (Review, Interpret, Update)	
	Participate on School Facility Financing or Refinancing Team	

Appendix A

Appendix A-7

Medicaid Billing Support Services

Estimated hours of Bluum Support: NA
 Hourly Rate: NA
 Total Estimated Support: NA

In consideration of the Medicaid Billing Support Services provided by Bluum, and as the Provider of Record, Grantee agrees to provide information to Bluum that adheres to all rules and regulations that govern the School-based Rehabilitative and Health Related Services Program and agrees to be responsible for and to perform each service marked 'X' in the below list:

Check All That Apply	School Commitment
	<i>**Items in BOLD may be provided as individual documents from each school or by providing Bluum login access to the Secure Server for Monitoring, Compliance Tracking Tool and SPED Data Application, and State Testing Results Portals</i>
	Commitment to maintain the Grantee's Medicaid files in alignment with the Bluum Medicaid Checklist.
	Commitment to participate in Medicaid information and collaboration sessions put on by the SDE and/or Bluum.
	Commitment to training school staff to take over direct Medicaid Billing once schools billing systems are operational and the pre-defined training and support has been completed.
	Ensure that every student for whom Grantee requests Medicaid billing services from Bluum has a Medicaid ID.
	Ensure that: (1) one-time Parental consents are signed, Primary Care physician notifications requirements are met; (2) students qualify for services listed on the IEP; and (3) all services listed on the IEP and Physician referrals are performed and documented by qualified personnel
	Ensure that all services and documentation is in accordance with IDEA, and that the compliant billing documentation is accurate with the documented services listed on the IEP and Physician referrals.
	Ensure that qualified personnel complete and submit timely and accurate information, including but not limited to the IEP cover page and service page, amendments, service delivery logs (records) that meet Medicaid requirements for documenting service delivery and for which Grantee is seeking reimbursement. Grantee will submit such records to Bluum via paper claims or web-based software provided by Bluum, so that Bluum may provide timely and accurate Medicaid claims and reporting.
	Ensure that certifications and licensures of all practitioners are accurate and up-to-date. Ensure that all practitioners submitting claims are not disqualified to do so by the Department of Health & Welfare or the Center for Medicare and Medicaid Services (CMS). Maintain necessary paperwork related to certifications, licensures, etc. of all qualified staff including contracted services for whose services Grantee is seeking reimbursement
	Maintain and update all Medicaid Files relative to Individual Education Program (IEP) changes or updates according to Rehabilitative and Health Related Services program guidelines for all services for which Grantee is seeking Medicaid reimbursement. Provide Bluum with the IEP cover page and service page and amendments.
	Maintain on file and provide Bluum with copies of all recommendations or referrals from a physician or other practitioner of the healing arts for services for which Grantee is seeking reimbursement.

As the consulting and billing agent for Grantee, Bluum is responsible for and agrees to perform each Medicaid Billing service marked 'X' in the list below services to Grantee:

Appendix A

Check All That Apply	Bluum Support Service	Est. Hours
	School-based services Medicaid compliance, administrative, consulting, audit services, based on information documented on the IEP and Physician referral	
	State and federal Medicaid information, liaisons, and updates: Timely and accurate information regarding the rules and regulations associated with the Rehabilitative and Health Related Services Program	
	Assistance with research and eventual identification of Grantee Medicaid eligible population	
	Reasonable efforts in securing physician's referrals (See OPT IN provision below)	
	Upon request, on-site and web training and instruction for Administrators, health related professionals, paraprofessionals, and aides.	
	Accurate, dependable, and confidential Billing Process. Tracking and Reconciliation of all submitted claims	
	Reports showing the status of all Medicaid transactions and reimbursements	
	Assistance in Audit Readiness preparation and facilitation to ensure proper procedure and compliance; Interface with the Department of Health and Welfare as appropriate for audit findings	

PHYSICIAN REFERRAL OPT IN. In the event Grantee does "OPT IN" to have Bluum provide assistance obtaining physician referrals as part of this Agreement the following applies:

Bluum will monitor physician referrals for all students for which Grantee submits Medicaid claims. No claims will be submitted without ensuring that a timely referral has been obtained by Grantee for the services identified in the student's IEP. Bluum will coordinate the referral process with Grantee and make reasonable efforts to obtain a referral on behalf of Grantee. When Bluum has exhausted reasonable means, Bluum will notify Grantee of the names of the students for whom a referral was not obtained along with the reason why. Bluum will maintain and archive referrals from physicians or other practitioners of the healing arts for services for which Grantee seeks reimbursement.

HANDBOOK REVIEW. Both Grantee and Bluum covenant and agree to review the Idaho Medicaid Provider Handbook, Rehabilitative and Health Related Service. Both Parties further agree to abide by the terms contained therein and subsequent orders and or directions as the Idaho Department of Health and Welfare shall provide in reference to the Idaho Medicaid Provider Handbook. Both Parties acknowledge that they have a current copy of the above referenced handbook in their possession.

RECORD KEEPING. Bluum shall maintain complete and accurate records documenting the services provided pursuant to this Agreement and shall submit copies of the records to Grantee within ten (10) working days of the date requested. Additionally, upon reasonable notice Grantee shall have the right to review such records at any time during business hours at Bluum's office.

STUDENT DATA PRIVACY AND SECURITY. The Parties acknowledge their obligation to comply with the Idaho Data Accountability Act.