

Section C: Target Student Number Per Grade												
Grade Level	Year 1		Year 2		Year 3		Year 4		Year 5		At Capacity	
	Min.	Max	Min.	Max	Min.	Max	Min.	Max	Min.	Max	Min.	Max
Pre-K												
K												
1												
2												
3												
4												
5												
6												
7												
8												
9	13	13	20	20	25	25						
10	12	12	15	15	25	25						
11			15	15	25	25						
12					25	25						
Total	25	25	50	50	100	100						

Section D: Board Members				
Name	Title on Board	Contact Information (Phone and Email)	Mailing Address	Current Employer
Alberta Newell	Chairperson	(207)454-2126	39 A Union St. Calais, ME 04619	Housewife
Carole Binette	Vice-Chairperson	(207)454-2126	39 A Union St. Calais, ME 04619	Penobscot Government
Tihtiyas Marshall	Secretary	(207)454-2126	39 A Union St. Calais, ME 04619	USET
Naomi Neptune	Board Member	(207)454-2126	39 A Union St. Calais, ME 04619	Penobscot Government
David Sapiel, Jr.	Board Member	(207)454-2126	39 A Union St. Calais, ME 04619	Penobscot Government
Jo-Ann Lolar	Board Member	(207)454-2126	39 A Union St. Calais, ME 04619	Penobscot Government
Nick Bear	Board Member	(207)454-2126	39 A Union St. Calais, ME 04619	Penobscot Government
Roger Brown	Board Member	(207)454-2126	39 A Union St. Calais, ME 04619	Passamaquoddy Government
Dale Newell	Board Member	(207)454-2126	39 A Union St. Calais, ME 04619	Passamaquoddy Government
Theresa Sapiel	Board Member	(207)454-2126	39 A Union St. Calais, ME 04619	Housewife
Tiffany Hilderbrand	Board Member	(207)454-2126	39 A Union St. Calais, ME 04619	Passamaquoddy Government
Rachael Nicholas	Board Member	(207)454-2126	39 A Union St. Calais, ME 04619	Passamaquoddy Government
Stormi McLaughlin	Board Member	(207)454-2126	39 A Union St. Calais, ME 04619	Housewife

Mark Stevens	Board Member	(207)454-2126	39 A Union St. Calais, ME 04619	Retired
Anastasia Socobasin	Board Member	(207)454-2126	39 A Union St. Calais, ME 04619	Passamaquoddy Government



February 7, 2025

Maine Charter School Commission
182 State House Station
Augusta, ME 04333-0182

Dear Members of the Maine Charter School Commission:

As members of the Maine Indian Education Joint School Board, we write to express our unanimous and enthusiastic support for the proposed Wabanaki High School Hybrid Charter School. Our board, unanimously voted, on December 2, 2024, to support the superintendent's request to apply for the New School under the Maine Charter School Commission. Representing the educational interests of Maine's tribal communities recognizes this initiative as a crucial step in advancing educational opportunities for Wabanaki youth.

Over our collective years of service in tribal education, we have witnessed both the challenges our students face and the transformative power of culturally responsive education. The proposed hybrid model addresses several critical needs we've identified:

1. Access to advanced academic opportunities while maintaining cultural connections
2. Flexibility for students in remote tribal communities
3. Integration of traditional knowledge with modern education standards
4. Preservation of Wabanaki languages and cultural practices
5. Development of college and career readiness within a cultural context

The innovative combination of virtual academic instruction and in-person cultural education will allow our students to excel academically while strengthening their cultural identity. This model also provides a solution to the geographic barriers many of our students face in accessing quality education.

We strongly urge the Commission to approve this charter school application. The Wabanaki High School Hybrid Charter School will serve as a model for culturally responsive education and demonstrate Maine's commitment to innovative approaches in serving Indigenous students.

Sincerely,

Members of the Maine Indian Education Joint School Committee

Members of the Maine Indian Education Joint School Committee

Members

- Alberta Newell, Chairperson
- Carole Binette, Vice-Chairperson
- Tihtiyas Marshall, Secretary
- Naomi Neptune
- David Sapiel, Jr.
- Jo-Ann Lolar
- Nick Bear
- Roger Brown
- Dale Newell
- Theresa Sapiel
- Tiffany Hilderbrand
- Rachael Nicholas
- Stormi McLaughlin
- Mark Stevens
- Anastasia Socobasin

February 10, 2025

Maine Charter School Commission
182 State House Station
Augusta, Maine 0433-0182

Dear Members of the Maine Charter School Commission:

I am writing to express my strong support for the proposed Wabanaki High/School Hybrid Charter School. The potential impact of this school on the tribal community would be transformative. By combining virtual academic instruction with in-person cultural education, the school will:

- Preserve and revitalize our Wabanaki languages
- Create meaningful roles for our elders as knowledge keepers
- Build stronger connections between youth and their cultural heritage
- Prepare students for higher education while maintaining cultural ties
- Develop future tribal leaders who are grounded in their identity


The need for innovative educational options is particularly acute in our communities. Traditional educational models have often failed to meet the unique needs of Wabanaki students. The hybrid approach proposed by this school addresses several critical challenges:

- Geographic barriers that limit access to quality education
- The need for flexibility to accommodate cultural practices and ceremonies
- The integration of traditional knowledge with modern academic requirements
- Preservation of our languages and cultural practices
- The development of college and career readiness within a cultural context

I strongly encourage the Maine Charter School Commission to approve this charter school application. The Wabanaki High School Hybrid Charter School will serve as a model for culturally responsive education and demonstrate how innovative approaches can honor traditional knowledge while preparing students for future success.

Please feel free to contact me if you need any additional information or clarification about my support for this important initiative.

Sincerely,



Nora J. Deschaine
Education Director
Passamaquoddy Tribe Indian Township
PO Box 301
Princeton, Maine 04668
(207)-796-6102

February 3, 2025

Maine Charter School Commission
182 State House Station
Augusta, ME 04333-0182

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Please feel free to contact me if you need any additional information or clarification about my support for this important initiative.

Sincerely,



Lynn Amakens Mitchell, Teacher

Passamaquoddy Culture and Language

Calais High School

207-214-4943

February 7, 2025

Maine Charter School Commission
182 State House Station
Augusta, ME 04333-0182

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Please feel free to contact me if you need any additional information or clarification about my support for this important initiative.

Sincerely,
Jevon Dore

Jevon Dore, Passamaquoddy Tribal Member,
Tribal Government Technology Director
jevondore@passamaquoddy.com

P.O Box 301, Princeton, Maine 04668

Phone: (207)796-2301

Fax: (207)796-2420

Wabanaki High School Hybrid Charter School

Attachment 2: Course Scope and Sequence 2026-2029

Grade 9 Course Sequence

Fall Semester

Virtual Morning Courses

- English I: Indigenous Literature Foundations (1.0)
- Algebra I (1.0)
- Earth Science (1.0)
- World History I: Indigenous Perspectives (1.0)
- Computer Science Fundamentals (0.5)

In-Person Afternoon Courses

- Wabanaki Language I (1.0)
- Traditional Ecological Knowledge I (0.5)
- Physical Education/Health (0.5)
- Cultural Arts I (0.5)

Spring Semester

Virtual Morning Courses

- English I: Contemporary Native Voices (1.0)
- Algebra I (continued)
- Earth Science (continued)
- World History I (continued)
- Digital Literacy (0.5)

In-Person Afternoon Courses

- Wabanaki Language I (continued)
- Environmental Science from Wabanaki Perspective (0.5)
- Cultural Leadership I (0.5)
- Traditional Arts and Crafts (0.5)

Grade 10 Course Sequence

Fall Semester

Virtual Morning Courses

- English II: World Indigenous Literature (1.0)
- Geometry (1.0)
- Biology (1.0)
- U.S. History I: Native American Focus (1.0)
- Introduction to Programming (0.5)

In-Person Afternoon Courses

- Wabanaki Language II (1.0)
- Traditional Ecological Knowledge II (0.5)
- Cultural Arts II (0.5)
- Community Service Learning (0.5)

Spring Semester

Virtual Morning Courses

- English II: Research and Writing (1.0)
- Geometry (continued)
- Biology (continued)
- U.S. History I (continued)
- Web Development (0.5)

In-Person Afternoon Courses

- Wabanaki Language II (continued)
- Wabanaki Governance and Law (0.5)
- Cultural Leadership II (0.5)
- Traditional Medicine and Healing (0.5)

Grade 11 Course Sequence

Fall Semester

Virtual Morning Courses

- English III: American Indian Literature (1.0)
- Algebra II (1.0)
- Chemistry (1.0)
- U.S. History II: Contemporary Issues (1.0)
- AP Computer Science Principles (optional) (1.0)

In-Person Afternoon Courses

- Wabanaki Language III (1.0)
- Advanced Traditional Knowledge (0.5)
- Cultural Project Management (0.5)
- College/Career Preparation I (0.5)

Spring Semester

Virtual Morning Courses

- English III: Advanced Composition (1.0)
- Algebra II (continued)
- Chemistry (continued)
- U.S. History II (continued)
- AP Computer Science Principles (continued)

In-Person Afternoon Courses

- Wabanaki Language III (continued)
- Environmental Stewardship (0.5)
- Cultural Leadership III (0.5)
- Dual Enrollment Option (University of Maine)

Grade 12 Course Sequence

Fall Semester

Virtual Morning Courses

- English IV: Indigenous Literary Analysis (1.0)
- Pre-Calculus or Statistics (1.0)
- Physics or Environmental Science (1.0)
- Government and Economics (1.0)
- AP Computer Science A (optional) (1.0)

In-Person Afternoon Courses

- Wabanaki Language IV (1.0)
- Senior Cultural Project (0.5)
- College/Career Preparation II (0.5)
- Dual Enrollment Option (University of Maine)

Spring Semester

Virtual Morning Courses

- English IV: Senior Thesis (1.0)
- Pre-Calculus or Statistics (continued)
- Physics or Environmental Science (continued)
- Contemporary Tribal Issues (1.0)
- AP Computer Science A (continued)

In-Person Afternoon Courses

- Wabanaki Language IV (continued)
- Cultural Leadership Capstone (1.0)
- Community Internship (0.5)
- Dual Enrollment Option (University of Maine)

Additional Notes:

1. Credit requirements for graduation: 20 credits minimum
2. All courses integrate Wabanaki perspectives where applicable
3. Dual enrollment options available for qualified juniors and seniors
4. Advanced Placement (AP) courses optional based on student interest/ability
5. Cultural components include regular elder involvement
6. Course sequences may be modified based on individual student needs
7. Support services available for all courses
8. Technology integration throughout the curriculum

Attachment 3: Curriculum Development Plan 2024-2026

Phase 1: Planning and Framework (January-June 2024)

Curriculum Committee Formation

- School leadership
- Tribal education representatives
- Cultural knowledge keepers
- Proximity Learning representatives
- University of Maine partners
- Content area specialists

Framework Development

1. Standards Alignment
 - Maine Learning Results
 - BIE requirements
 - Cultural standards
 - College readiness benchmarks
2. Cultural Integration Guidelines
 - Language integration protocols
 - Traditional knowledge mapping
 - Elder involvement structure
 - Cultural assessment criteria

Phase 2: Content Development (July 2024-June 2025)

Virtual Academic Curriculum

1. Core Subjects Development
 - English Language Arts
 - Mathematics
 - Science
 - Social Studies
 - Technology
2. Course Material Creation
 - Unit plans
 - Lesson materials
 - Assessments
 - Cultural connections

Cultural Curriculum

1. Language Program
 - Proficiency levels
 - Teaching materials
 - Assessment tools
 - Community resources

2. Traditional Knowledge
 - Seasonal teachings
 - Environmental Education
 - Cultural arts
 - Community practices

Phase 3: Review and Refinement (July-December 2025)

Internal Review

- Cultural accuracy
- Academic rigor
- Standards alignment
- Assessment validity

External Review

- Tribal education departments
- Maine DOE consultation
- BIE review
- Community Feedback

Phase 4: Implementation Preparation (January-August 2026)

Teacher Training

1. Virtual Instruction
 - Platform training
 - Cultural integration methods
 - Assessment protocols
 - Student support strategies

2. Cultural Education

- Language teaching methods
- Traditional knowledge pedagogy
- Elder collaboration
- Cultural assessment

Resource Development

1. Digital Resources

- Online platforms
- Virtual libraries
- Assessment tools
- Communication systems

2. Cultural Materials

- Language Resources
- Traditional teaching tools
- Cultural artifacts
- Community connections

Phase 5: Implementation and Evaluation (September 2026-June 2027)

Implementation Schedule

1. Fall 2026

- Initial course rollout
- Baseline assessments
- System adjustments
- Progress monitoring

2. Spring 2027

- Full implementation
- Comprehensive evaluation
- Community Feedback
- Refinement planning

Evaluation Components

1. Academic Metrics
 - Student achievement
 - Standards mastery
 - College readiness
 - Engagement levels
2. Cultural Metrics
 - Language proficiency
 - Cultural knowledge
 - Community involvement
 - Traditional skills

Roles and Responsibilities

Curriculum Development Team

1. Academic Director
 - Standards alignment
 - Course sequencing
 - Assessment design
 - Teacher training
2. Cultural Director
 - Cultural content
 - Elder coordination
 - Community engagement
 - Language program
3. Technology Coordinator
 - Platform integration
 - Digital resources
 - Teacher support
 - Technical training
4. Assessment Coordinator
 - Evaluation systems
 - Data collection
 - Progress monitoring
 - Reporting Protocols

Budget and Resources

Development Costs

1. Personnel
 - Curriculum writers
 - Cultural consultants
 - Technology specialists
 - Assessment experts
2. Materials
 - Digital platforms
 - Cultural Resources
 - Teaching materials
 - Assessment tools

Professional Development

1. Teacher Training
 - Virtual instruction
 - Cultural integration
 - Assessment methods
 - Technology use
2. Cultural Training
 - Language instruction
 - Traditional knowledge
 - Elder collaboration
 - Community engagement

Quality Assurance

Review Process

1. Regular Reviews
 - Monthly team meetings
 - Quarterly assessments
 - Annual evaluations
 - Community Feedback

2. Adjustment Protocols

- Data analysis
- Feedback integration
- Content revision
- System updates

Documentation

1. Curriculum Maps

- Course sequences
- Learning objectives
- Cultural connections
- Assessment plans

2. Teaching Guides

- Lesson plans
- Cultural Resources
- Assessment tools
- Support materials

Attachment 4: Exit Standards for Graduation

Academic Requirements

English Language Arts (4 credits)

- Analysis of Indigenous and world literature
- Advanced research writing
- Critical thinking and argumentation
- Public speaking and presentation
- Cultural storytelling and documentation

Mathematics (3 credits)

- Algebra I and II completion
- Geometry mastery
- Pre-calculus or Statistics
- Application of mathematical concepts to real-world problems

Science (3 credits)

- Laboratory science proficiency
- Environmental science understanding
- Traditional ecological knowledge integration
- Scientific method and Indigenous ways of knowing
- Research project completion

Social Studies (3 credits)

- Native American history mastery
- U.S. and world history understanding
- Government and economics comprehension
- Contemporary tribal issues analysis
- Civic engagement demonstration

Technology (1 credit)

- Digital literacy proficiency
- Programming fundamentals
- Technology ethics understanding
- Digital presentation skills
- Online research competency

Cultural Requirements

Wabanaki Language (2 credits)

- Conversational proficiency
- Cultural vocabulary mastery
- Traditional story comprehension
- Ceremonial language understanding
- Teaching basic language skills

Cultural Knowledge (2 credits)

- Traditional practices demonstration
- Ceremonial protocols understanding
- Environmental stewardship
- Cultural arts proficiency
- Community service completion

Performance Requirements

Academic Achievement

- Minimum 2.0 GPA
- Satisfactory completion of all required courses
- Proficient scores on Maine state assessments
- College readiness demonstration
- Portfolio Completion

Cultural Competency

- Traditional skills assessment
- Elder evaluation completion
- Community project leadership
- Cultural presentation delivery
- Language proficiency assessment

Senior Capstone

- Research project completion
- Cultural knowledge integration
- Community service component
- Public presentation
- Written documentation

College and Career Readiness

Academic Preparation

- SAT/ACT completion
- College application submission
- FAFSA completion
- Scholarship application
- Career plan development

Professional Skills

- Resume creation
- Interview skills demonstration
- Professional communication
- Time management
- Leadership experience

Additional Requirements

Community Engagement

- 40 hours of community service
- Cultural event participation
- Elder interaction documentation
- Tribal government understanding
- Community project completion

Personal Development

- Cultural identity statement
- Personal growth portfolio
- Leadership demonstration
- Character development
- Wellness understanding

Assessment Methods

Academic Assessment

- Course grades
- Standardized tests
- Portfolio review
- Performance tasks
- Teacher evaluations

Cultural Assessment

- Elder evaluations
- Community Feedback
- Language proficiency tests
- Skills demonstrations
- Project completion

Documentation Requirements

- Academic transcript
- Cultural portfolio
- Community service log
- Senior project documentation
- Assessment results

Attachment 5: Detailed calendars and schedules

2026-2027 Academic Year Calendar

Annual Overview

- First Day of School: September 8, 2026
- Last Day of School: June 17, 2027
- Total Days: 180 (175 instructional + 5 PD)

Professional Development Days

- August 30-31, 2026: Pre-year Planning
- November 12, 2026: Cultural Integration
- February 15, 2027: Mid-year Assessment
- June 18, 2027: Year-end Review

Cultural Observances (No School)

- Indigenous Peoples' Day: October 11
- National Native American Heritage Month Events: November
- Winter Ceremony Week: December 20-24
- Spring Medicine Gathering: April 15-16
- Traditional Summer Ceremony: June 21

Term Schedule

- Quarter 1: Sept 8 - Nov 5 (43 days)
- Quarter 2: Nov 8 - Jan 21 (44 days)
- Quarter 3: Jan 24 - Apr 1 (44 days)
- Quarter 4: Apr 4 - Jun 17 (44 days)

Daily Schedule

Monday-Friday Regular Schedule

Morning Virtual Learning Block

- 8:00-8:50: Period 1
- 8:55-9:45: Period 2
- 9:50-10:40: Period 3
- 10:45-11:35: Period 4
- 11:40-12:00: Virtual Study Hall

Mid-Day Transition

- 12:00-12:30: Lunch Break

Afternoon Cultural Block

- 12:30-2:00: Cultural Learning Block
- 2:05-3:00: Specialized Programming

Specialized Programming Schedule

Monday

- Cultural Arts and Crafts
- Traditional Skills

Tuesday

- Language Immersion
- Environmental Studies

Wednesday

- Community Projects
- Elder Teaching Sessions

Thursday

- Cultural Leadership
- Wellness Activities

Friday

- Individual Support
- Community Gatherings

Weekly Schedule Template

Grade 9 Schedule (Proximity Learning Platform)

Time	Monday	Tuesday	Wednesday	Thursday	Friday
8:00-8:30	Morning Circle	Morning Circle	Morning Circle	Morning Circle	Morning Circle
8:35-9:25	English 9	English 9	English 9	English 9	English 9
9:30-10:20	Algebra I	Algebra I	Algebra I	Algebra I	Algebra I
10:25-11:15	Earth Science	Earth Science	Earth Science	Earth Science	Earth Science
11:15-11:45	Break/Support	Break/Support	Break/Support	Break/Support	Break/Support
11:45-12:35	World History	World History	World History	World History	World History
12:40-1:30	Health	PE	Health	PE	Health
1:35-2:30	Wabanaki Language	Wabanaki Arts	Wabanaki Music	Wabanaki Language	Wabanaki Arts

Grade 10 Schedule (Proximity Learning Platform)

Time	Monday	Tuesday	Wednesday	Thursday	Friday
8:00-8:30	Morning Circle*	Morning Circle*	Morning Circle*	Morning Circle*	Morning Circle*
8:35-9:25	English 10	English 10	English 10	English 10	English 10
9:30-10:20	Geometry	Geometry	Geometry	Geometry	Geometry
10:25-11:15	Biology	Biology	Biology	Biology	Biology
11:15-11:45	Break/Support	Break/Support	Break/Support	Break/Support	Break/Support
11:45-12:35	US History	US History	US History	US History	US History
12:40-1:30	College/Career	College/Career	College/Career	College/Career	College/Career
1:35-2:30	Wabanaki Language*	Wabanaki Arts*	Wabanaki Music*	Wabanaki Language*	Wabanaki Arts*

Special Schedules

Early Release Days (First Wednesday Monthly)

- 8:00-11:30: Shortened Virtual Classes
- 11:30-12:00: Lunch
- 12:00-1:00: Cultural Activity
- 1:00: Dismissal

Assembly/Community Days

- 8:00-10:30: Virtual Classes
- 10:45-12:00: Assembly/Community Event
- 12:00-12:30: Lunch
- 12:30-3:00: Regular Afternoon Schedule

Weather Delays

- 10:00: Delayed Start
- Modified Virtual Schedule
- Regular Afternoon Schedule

Parent-Teacher Conference Schedule

- Fall: October 14-15, 2026
- Spring: March 16-17, 2027
- 1:00-7:00 PM Both Days

Testing Schedule

- State Assessments: April 4-15, 2027
- Final Exams: June 13-16, 2027
- Cultural Assessments: Quarterly

Extended Learning Opportunities

- Morning Tutorial: 7:30-7:55
- Afternoon Support: 3:05-4:00
- Cultural Evening Programs: 5:00-7:00 (Bi-weekly)

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10:25-11:15	Earth Science	Earth Science	Earth Science	Earth Science	Earth Science
11:15-11:45	Break/Support	Break/Support	Break/Support	Break/Support	Break/Support
11:45-12:35	World History	World History	World History	World History	World History
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11:45-12:35	US History	US History	US History	US History	US History
12:40-1:30	College/Career	College/Career	College/Career	College/Career	College/Career
1:35-2:30	Wabanaki Language*	Wabanaki Arts*	Wabanaki Music*	Wabanaki Language*	Wabanaki Arts*

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Attachment 6: Wabanaki High School Hybrid Charter School Discipline Policy

Core Principles

- Respect for traditional values
- Restorative justice practices
- Community healing approach
- Individual accountability
- Cultural sensitivity

Rights and Responsibilities

Student Rights

- Safe learning environment
- Cultural respect
- Fair treatment
- Due process
- Support services

Student Responsibilities

- Academic engagement
- Cultural participation
- Respectful behavior
- Community contribution
- Personal growth

Behavioral Expectations

Academic Integrity

1. Violations

- Plagiarism
- Cheating
- Unauthorized collaboration
- Technology misuse

2. Consequences

- First offense: Remediation
- Second offense: Parent conference
- Third offense: Academic probation

Virtual Learning Conduct

1. Requirements
 - Regular attendance
 - Active participation
 - Appropriate online behavior
 - Academic honesty
2. Violations
 - Virtual class disruption
 - Recording misuse
 - Account sharing
 - Cyberbullying

Cultural Respect

1. Expectations
 - Ceremonial protocols
 - Elder respect
 - Cultural property care
 - Traditional knowledge protection
2. Violations
 - Disrespect for traditions
 - Ceremonial disruption
 - Cultural appropriation
 - Sacred item misuse

Restorative Practices

Level 1 Interventions

- Talking circles
- Elder guidance
- Peer mediation
- Cultural counseling

Level 2 Interventions

- Family conferences
- Community service
- Behavior contracts
- Support plans

Level 3 Interventions

- Tribal council involvement
- Professional counseling
- Intensive monitoring
- Alternative programming

Progressive Discipline Steps

Step 1: Warning

- Verbal guidance
- Behavioral coaching
- Parent notification
- Documentation

Step 2: Initial Intervention

- Student Conference
- Parent meeting
- Support services
- Action plan

Step 3: Elevated Response

- Behavior contract
- Loss of privileges
- Required counseling
- Community service

Step 4: Intensive Intervention

- Alternative schedule
- Modified program
- Extended suspension
- Tribal involvement

Specific Violations

Attendance

1. Virtual Classes
 - 3 unexcused: Parent contact
 - 5 unexcused: Conference
 - 10 unexcused: Intervention plan

2. Cultural Programs

- Missed ceremonies: Make-up required
- Pattern of absence: Elder conference
- Chronic truancy: Family intervention

Substance Abuse

1. Prevention

- Cultural teachings
- Support services
- Community resources
- Educational programs

2. Intervention

- Assessment required
- Treatment referral
- Support plan
- Monitoring system

Bullying/Harassment

1. Definition

- Physical/verbal abuse
- Cyberbullying
- Cultural disrespect
- Discrimination

2. Response

- Immediate intervention
- Investigation
- Restorative justice
- Support services

Appeal Process

Level 1: Principal Review

- Written appeal
- 5-day timeline
- Conference required
- Written decision

Level 2: Superintendent or Designee Review

- Written appeal
- 10-day timeline
- Evidence reviews
- Final decision

Documentation Requirements

Incident Reports

- Date/time
- Participants
- Description
- Witnesses
- Actions taken

Follow-up Documentation

- Intervention results
- Support provided
- Parent contact
- Progress monitoring

Policy Review

Annual Review

- Effectiveness assessment
- Community input
- Data analysis
- Policy updates

Stakeholder Input

- Student Council
- Parent committee
- Elder council
- Staff feedback

Attachment 8: Enrollment Policy

Eligibility Requirements

Basic Eligibility

- Maine resident
- Entering grades 9-10 (Year 1, 2026-27)
- Entering grades 9-11 (Year 2, 2027-28)
- Entering grades 9-12 (Year 3, 2028-29)

Documentation Required

- Proof of residence
- Birth certificate
- Academic records
- Immunization records
- Tribal enrollment (if applicable)

Enrollment Priorities

Priority 1

- Enrolled members of Maine's Wabanaki tribes
- Children of school employees
- Siblings of enrolled students

Priority 2

- Other Native American students
- Students from partner districts
- Maine resident students

Enrollment Process

Timeline

1. Application Period
 - Opens: January 15
 - Regular Deadline: March 15
 - Late Applications: Ongoing

2. Notification

- Initial Decisions: April 1
- Waitlist Updates: Monthly
- Final Placement: August 1

Capacity Limits

- Grade 9: 13 students (2026-27)
- Grade 10: 12 students (2026-27)
- Total School: 25 students (Year 1)

Application Components

Required Materials

- Completed application form
- Student records
- Parent/guardian information
- Emergency contacts
- Health information

Optional Materials

- Tribal enrollment verification
- Letters of recommendation
- Student statement
- Special program requests

Selection Process

Lottery System

- Conducted if applications exceed capacity
- Separate lotteries by priority group
- Public drawing
- Independent verification

Waitlist Procedures

- Prioritized waitlist
- Valid for one academic year
- Monthly updates to families
- Clear acceptance deadlines

Enrollment Confirmation

Requirements

- Acceptance of placement
- Registration packet completion
- Records transfer
- Orientation attendance
- Technology agreement

Deadlines

- Initial Response: 10 days
- Complete Registration: 30 days
- Records Transfer: June 1
- Orientation: August

Transfer Students

Mid-Year Enrollment

- Space availability
- Records review
- Transition plan
- Support services

Credit Transfer

- Credit evaluation
- Placement assessment
- Cultural program integration
- Individual learning plan

Withdrawal Procedures

Voluntary Withdrawal

- Written notice required
- Exit interview
- Records transfer
- Re-enrollment rights

Administrative Withdrawal

- Non-attendance
- Policy violations
- Due process requirements
- Appeal rights

Non-Discrimination Statement

The Wabanaki High School Hybrid Charter School does not discriminate based on race, color, national origin, sex, disability, age, religion, ancestry, or any other legally protected classification. This policy complies with state law, federal law, and charter school requirements.

Annual Review

This enrollment policy will be reviewed annually by the school board and updated as needed to ensure:

- Fair Access
- Legal compliance
- Community needs
- Program capacity

Attachment 9: Governance Documents

Articles of Incorporation

Article I: Name and Purpose

The name is "Wabanaki High School Hybrid Charter School", and part of the Maine Indian Education System.

Article II: Nonprofit Status

The Corporation is organized exclusively for educational purposes under section 501(c)(3) of the Internal Revenue Code.

Article III: Board of Directors

The Board of Directors aka Joint School Committee is Governed by the Maine Indian Education By-Laws.

Article IV: Principal Office

The principal office is located in Maine, with a specific address determined by the Board of Directors.

Bylaws

Article I: Board Composition

Section 1: Membership

The elected members of the Passamaquoddy Indian Township School Committee, the Passamaquoddy Sipayik Elementary School Committee, and the Penobscot Indian Island School Committee.

1. Alberta Newell, Chairperson
2. Carole Binette, Vice-Chairperson
3. Tihtiyas Marshall, Secretary
4. Naomi Neptune
5. David Sapiel, Jr.
6. Jo-Ann Lolar
7. Nick Bear
8. Roger Brown
9. Dale Newell
10. Theresa Sapiel
11. Tiffany Hilderbrand
12. Rachael Nicholas
13. Stormi McLaughlin
14. Mark Stevens
15. Anastasia Socobasin

Section 2: Terms

- In accordance with the Maine Indian Education Bylaws.

Section 3: Selection

- Elected members of the Wabanaki Nations.

Article II: Meetings

Section 1: Regular Meetings

- Monthly meetings
- Public notice required
- Virtual attendance option
- Quorum: Simple majority

Section 2: Special Meetings

- 48-hour notice required
- Called by Chair or 3 members
- Specific agenda required

Article III: Committees

Section 1: Standing Committees

1. Executive Committee

- Officers
- Emergency powers
- Monthly meetings

2. Finance Committee

- Budget oversight
- Audit review
- Financial planning

3. Academic Committee

- Program oversight
- Performance monitoring
- Curriculum review

4. Cultural Committee

- Cultural integration
- Elder council liaison
- Community engagement

Section 2: Ad Hoc Committees

- Formed as needed
- Clear purpose/timeline
- Regular reporting

Article IV: Officers

Section 1: Positions

- Chair
- Vice Chair
- Secretary
- Treasurer

Section 2: Terms

- One-year terms
- Maximum three consecutive terms
- Selected by board

Article V: Administration

Section 1: Superintendent

- Board appointed
- Annual evaluation
- Reports to the board

Section 2: Principal

- Superintendent/Principal for the first year
- Board approved
- Academic/cultural leadership

Article VI: Fiscal Management

Section 1: Budget

- Annual approval
- Monthly monitoring
- Public reporting

Section 2: Audit

- Annual external audit
- Public presentation
- Corrective actions

Article VII: Amendments

- 2/3 board approval
- 30-day notice
- Tribal consultation

Conflict of Interest Policy

Article I: Purpose

Protect the school's interests when contemplating transactions/arrangements.

Article II: Procedures

1. Disclosure required
2. Board investigation
3. Independent review
4. Documentation

Code of Ethics

Section 1: Core Values

- Cultural respect
- Educational excellence
- Fiscal responsibility
- Community service

Section 2: Conduct

- Professional behavior
- Confidentiality
- Fair dealings
- Cultural sensitivity

Tribal Partnership Agreement

Section 1: Collaboration

- Cultural programming
- Resource sharing
- Elder involvement
- Student support

Section 2: Communication

- Regular updates
- Tribal consultation
- Joint planning
- Issue resolution

Board Member Agreement

Responsibilities

1. Meeting attendance
2. Committee service
3. Cultural competency
4. Professional development

Commitments

1. Mission support
2. Ethical conduct
3. Cultural respect
4. Time dedication

Attachment 10: Organizational Structure Charts

I. Governance Structure

Maine Charter School Commission

↓

Board of Directors

↓ Standing Committees:

- Executive Committee
- Finance Committee
- Academic Committee
- Cultural Committee
- Elder Advisory Council
- Parent Advisory Committee ↓ Superintendent

II. Administrative Structure

Superintendent

↓

Principal/Program Director

↓ Four Key Directors:

- Academic Director
- Cultural Director
- Technology Director
- Student Services Director

III. Academic Program Structure

Academic Director ↓

- Virtual Learning Coordinator
 - Proximity Learning Teachers
 - Virtual Learning Support Staff
- College/Career Readiness Coordinator
- Special Education Coordinator
 - Special Education Staff

IV. Cultural Program Structure

Cultural Director ↓

- Language Program Coordinator
 - Language Teachers
- Traditional Knowledge Coordinator
 - Elder Teachers
- Cultural Arts Coordinator
 - Cultural Arts Instructors
- Community Engagement Coordinator
 - Community Liaisons

V. Student Support Structure

Student Services Director ↓

- Guidance Counselor
 - College Counseling
 - Career Planning
- Social Worker
 - Student Support Services
- Health Services
- Cultural Support Specialist

VI. Operational Structure

Business Manager ↓

- Finance Office
- Technology Support
- Facilities Management
- Food Services
- Transportation

VII. Growth Plan Structure

Year 1 (2026-27: 25 Students)

Principal/Program Director ↓

- Academic Director
 - Virtual Learning Support
- Cultural Director
 - Language/Culture Teachers
- Student Services
 - Guidance/Support Staff

Year 2 (2027-28: 50 Students)

Principal/Program Director ↓

- Academic Director
- Cultural Director
- Student Services Director
- Technology Director Plus additional staff in each department

Year 3 (2028-29: 100 Students)

Principal/Program Director ↓ Full staffing in all departments:

- Academic Department
- Cultural Department
- Student Services
- Technology Department
- Business Office

VIII. Partnership Structure

Wabanaki High School ↓ Key Partners:

- Proximity Learning
- University of Maine
- Tribal Education Departments
- Maine Indian Education
- Community Partners
- Cultural Organizations

IX. Communication Structure

Board of Directors



Superintendent



Leadership Team



- Staff
- Students
- Parents
- Community
- Elder Advisory Council
- Tribal Partners

Notes:

1. All positions report to their immediate supervisor
2. Dotted line relationships exist between cultural programs and the Elder Advisory Council
3. Cross-departmental collaboration is expected and encouraged
4. Structure allows for growth and adaptation
5. Partnership relationships are collaborative rather than hierarchical

2025-2026 Maine Indian Education - Wabanaki High School

Quote created: September 27, 2024 Reference: 20240927-140200692

Maine Indian Education

39 Union Street
Calais, ME 04619
United States

Reza Namin

Superintendent
dr.namin@maineindianeducation.org
(207) 454-2126

Comments

Mariah Swift - Proximity Learning



Products & Services

SKU

202425008	<p>5 Days per Week - Up To 60 Minutes of Math Instruction</p> <p>Live Virtual Instruction; up to 60 minutes per section 1 section each of Algebra I & II, Geometry and Precalculus</p>	<p>4 x \$1,260.00 / month after 10% discount \$5,040.00 \$4,536.00 / month for 10 months</p>
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Total contract value	\$274,379.83

Signature

Reza Namin, PhD

Signature

2/22/2025

Date

Dr. Reza Namin

Printed name

This quote expires on April 25, 2025

Purchase terms

- **Set Up, Maintenance & Support Reimbursement Fee:** If client cancels services within the first 30 days of on-boarding meeting, without cause, there is a cancellation fee of (2) two months of service to cover the costs Proximity Learning incurs to procure teacher (s) and begin implementation process.
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Questions? Contact me



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Proximity Learning

1800 E 4th St Suite 131

Austin TX 78702

United States



February 7, 2025

Maine Charter School Commission
182 State House Station
Augusta, ME 04333-0182

Dear Members of the Maine Charter School Commission:

As members of the Maine Indian Education Joint School Board, we write to express our unanimous and enthusiastic support for the proposed Wabanaki High School Hybrid Charter School. Our board, unanimously voted, on December 2, 2024, to support the superintendent's request to apply for the New School under the Maine Charter School Commission. Representing the educational interests of Maine's tribal communities recognizes this initiative as a crucial step in advancing educational opportunities for Wabanaki youth.

Over our collective years of service in tribal education, we have witnessed both the challenges our students face and the transformative power of culturally responsive education. The proposed hybrid model addresses several critical needs we've identified:

1. Access to advanced academic opportunities while maintaining cultural connections
2. Flexibility for students in remote tribal communities
3. Integration of traditional knowledge with modern education standards
4. Preservation of Wabanaki languages and cultural practices
5. Development of college and career readiness within a cultural context

The innovative combination of virtual academic instruction and in-person cultural education will allow our students to excel academically while strengthening their cultural identity. This model also provides a solution to the geographic barriers many of our students face in accessing quality education.

We strongly urge the Commission to approve this charter school application. The Wabanaki High School Hybrid Charter School will serve as a model for culturally responsive education and demonstrate Maine's commitment to innovative approaches in serving Indigenous students.

Sincerely,

Members of the Maine Indian Education Joint School Committee

Members of the Maine Indian Education Joint School Committee

Members

- Alberta Newell, Chairperson
- Carole Binette, Vice-Chairperson
- Tihtiyas Marshall, Secretary
- Naomi Neptune
- David Sapiel, Jr.
- Jo-Ann Lolar
- Nick Bear
- Roger Brown
- Dale Newell
- Theresa Sapiel
- Tiffany Hilderbrand
- Rachael Nicholas
- Stormi McLaughlin
- Mark Stevens
- Anastasia Socobasin

INITIAL BACKGROUND CERTIFICATION

As the duly authorized representative of the [insert nonprofit name], I certify that the Criminal History Records Check process through the Maine Department of Education has been initiated for each board member and school leader and will be completed within the timetables set forth in the Sample Contract: Start-Up Plan and Conditions.

I also acknowledge that this is an ongoing obligation and if there is a change in board membership or school leadership the background check verification process must be immediately initiated to ensure compliance with our obligations as a public charter school applicant.

Signed and dated this [date] day of [month and year] in [City], Maine, under penalty of perjury.

NAME OF SCHOOL Wabanaki High School Hybrid Charter School

SIGNATURE OF DULY AUTHORIZED REPRESENTATIVE

Reza Namin, PhD

DATE 2/11/2025

NAME OF DULY AUTHORIZED REPRESENTATIVE Dr. Reza Namin

Wabanaki High School Hybrid Charter School
Code of Ethics Policy; and Conflict of Interest Policy

Code of Ethics Policy

The Wabanaki High School Hybrid Charter School is committed to maintaining the highest standards of ethical conduct. The Code of Ethics Policy outlines the principles and standards that guide the behavior of all board members, staff, and volunteers. Key elements of the policy include:

- **Integrity and Honesty:** All individuals associated with the school are expected to act with integrity and honesty in all their dealings.
- **Respect and Fairness:** Everyone is to be treated with respect and fairness, ensuring an inclusive and supportive environment.
- **Accountability:** Board members, staff, and volunteers are accountable for their actions and decisions, and must act in the best interest of the school and its students.
- **Confidentiality:** Sensitive information must be kept confidential and only shared with authorized individuals.
- **Compliance with Laws and Regulations:** All actions must comply with applicable laws, regulations, and school policies.

Conflict of Interest Policy

The Conflict-of-Interest Policy is designed to ensure that the decisions and actions of the board and staff are made in the best interest of the school, free from any undue influence or personal gain. Key elements of the policy include:

- **Disclosure of Conflicts:** Board members and staff must disclose any potential conflicts of interest, including financial interests, relationships, or other situations that could influence their decisions.
- **Recusal from Decision-Making:** Individuals with a conflict of interest must recuse themselves from any decision-making process related to the conflict.
- **Prohibition of Personal Gain:** Board members and staff are prohibited from using their position for personal gain or benefit.
- **Regular Review:** The policy is reviewed regularly to ensure its effectiveness and relevance.

These policies are essential for maintaining the integrity and trust of the Wabanaki High School Hybrid Charter School and ensuring that all actions are aligned with the school's mission and values.

2025-2026 Maine Indian Education - Wabanaki High School

Quote created: September 27, 2024 Reference: 20240927-140200692

Maine Indian Education

39 Union Street
Calais, ME 04619
United States

Reza Namin

Superintendent
dr.namin@maineindianeducation.org
(207) 454-2126

Comments

Mariah Swift - Proximity Learning



Products & Services

SKU

202425008	5 Days per Week - Up To 60 Minutes of Math Instruction Live Virtual Instruction; up to 60 minutes per section 1 section each of Algebra I & II, Geometry and Precalculus	4 x \$1,260.00 / month after 10% discount \$5,040.00 \$4,536.00 / month for 10 months
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Total contract value	\$274,379.83

Signature

Reza Namin, PhD

Signature

2/22/2025

Date

Dr. Reza Namin

Printed name

This quote expires on April 25, 2025

Purchase terms

- **Set Up, Maintenance & Support Reimbursement Fee:** If client cancels services within the first 30 days of on-boarding meeting, without cause, there is a cancellation fee of (2) two months of service to cover the costs Proximity Learning incurs to procure teacher (s) and begin implementation process.
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Questions? Contact me



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The application emphasizes the innovative nature of the school's hybrid model and its focus on Wabanaki cultural education but lacks external validation of the ESP's track record.

To strengthen this section of the application, there needs to:

1. Provide specific performance metrics from Proximity Learning's previous work
2. Include case studies or testimonials demonstrating successful educational outcomes
3. Share data about academic achievement in similar hybrid or culturally-focused educational models
4. Present evidence of successful management of school operations in comparable contexts

The application would benefit from adding supplemental documentation that showcases Proximity Learning's prior achievements, particularly with:

- Rural student populations
- Native American or Indigenous student communities
- Hybrid/virtual learning models
- Cultural education programs

2025-2026 Maine Indian Education - Wabanaki High School

Quote created: September 27, 2024 Reference: 20240927-140200692

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Proximity Learning

1800 E 4th St Suite 131

Austin TX 78702

United States

High School Staffing Model and Rollout

Staffing Chart

Position	Year 1 (2026-27)	Year 2 (2027-28)	Year 3 (2028-29)	Year 4 (2029-30)	Year 5 (2030-31)	Capacity
Principal	1	1	1	1	1	1
Assistant Principal	0	0	1	1	1	1
Add'l School Leadership Position 1	0	1 (Cultural Program Director)	1	1	1	1
Add'l School Leadership Position 2	0	0	1 (Operations Manager)	1	1	1
Classroom Teachers (Core Subjects)	3	5	8	8	8	8
Classroom Teachers (Specials)	1	2	3	3	3	3
Student Support Position 1	1 (Social Worker)	1	1	1	1	1
Student Support Position 2	0	1 (Guidance Counselor)	1	1	1	1
Specialized School Staff 1	1 (Technology Coordinator)	1	1	1	1	1
Specialized School Staff 2	1 (Cultural Educator)	2	3	3	3	3
Teacher Aides and Assistants	2	3	4	4	4	4
School Operations Support Staff	1	2	3	3	3	3

Position	Year 1 (2026-27)	Year 2 (2027-28)	Year 3 (2028-29)	Year 4 (2029-30)	Year 5 (2030-31)	Capacity
Total FTEs	11	19	28	28	28	28

The Evaluation of the School Leader **Wabanaki High School Hybrid Charter School**

The evaluation of the school leader at the Wabanaki High School Hybrid Charter School will be a comprehensive process designed to ensure effective leadership and continuous improvement. The evaluation process includes multiple components to assess the school leader's performance across various domains.

Evaluation Components

1. **Student Achievement:** The school leader's impact on student achievement will be measured using standardized test scores, graduation rates, and other academic performance indicators.
2. **School Culture and Climate:** The evaluation will include assessments of the school culture and climate, including student and staff satisfaction surveys, attendance rates, and disciplinary data.
3. **Leadership and Management:** The school leader's effectiveness in leadership and management will be evaluated based on their ability to implement the school's mission and vision, manage resources efficiently, and foster a positive and inclusive school environment.
4. **Professional Development:** The school leader's commitment to professional growth and development will be assessed through their participation in training programs, workshops, and other professional development activities.
5. **Community Engagement:** The evaluation will consider the school leader's efforts to engage with the community, including partnerships with tribal organizations, parent involvement, and community outreach initiatives.

Evaluation Process

1. **Goal Setting:** At the beginning of each school year, the school leader will work with the governing board to set specific, measurable goals aligned with the school's mission and strategic plan.
2. **Mid-Year Review:** A mid-year review will be conducted to assess progress towards the established goals and provide feedback for improvement.
3. **End-of-Year Evaluation:** At the end of the school year, a comprehensive evaluation will be conducted based on the established components. This will include a review of student achievement data, surveys, and other relevant information.
4. **Feedback and Improvement Plan:** The school leader will receive detailed feedback on their performance, and an improvement plan will be developed if necessary to address any areas of concern.

Leadership Evaluation Tool

The applicant team has identified a leadership evaluation tool that includes rubric and performance indicators for each evaluation component. This tool will be used to ensure a consistent and objective evaluation process.

Evaluation of Teachers and Administrators

The Wabanaki High School Hybrid Charter School will evaluate teachers and administrators each school year in accordance with the state accountability plan, specifically the Performance Evaluation and Professional Growth Systems (PEPG). This evaluation process is designed to ensure that educators are meeting high standards of performance and are continuously improving their professional practice.

Evaluation Process for Teachers

1. **Student Learning and Growth:** Teachers will be evaluated based on their students' academic progress, which includes standardized test scores, classroom assessments, and other measures of student learning.
2. **Professional Practice:** This includes classroom observations, lesson plan reviews, and assessments of instructional strategies. Teachers will be observed regularly by school administrators and provided with constructive feedback.
3. **Professional Responsibilities:** Teachers' engagement in professional development, collaboration with colleagues, and contributions to the school community will be assessed.
4. **Student and Parent Feedback:** Surveys and feedback from students and parents will be considered as part of the evaluation process.

Evaluation Process for Administrators

1. **Leadership and Management:** Administrators will be evaluated on their ability to lead and manage the school effectively. This includes strategic planning, resource management, and fostering a positive school culture.
2. **Student Achievement:** The impact of administrators on student achievement will be assessed through school-wide academic performance data.
3. **Professional Growth:** Administrators' commitment to their own professional development and their support for the professional growth of their staff will be evaluated.
4. **Community Engagement:** Administrators' efforts to engage with the community, including partnerships with tribal organizations and parent involvement, will be considered.

Evaluation Tools

The school intends to follow the state teacher evaluation plan and will use the PEPG system's evaluation tools. These tools include rubrics and performance indicators for each evaluation component, ensuring a consistent and objective evaluation process.

Job Description for Principal/Head of School

Position Title: Principal/Head of School

Reports To: Superintendent

Position Summary: The Principal/Head of School at Wabanaki High School Hybrid Charter School is responsible for the overall leadership, administration, and management of the school. This includes ensuring the implementation of the school's mission, vision, and goals, as well as overseeing the academic, cultural, and operational aspects of the school.

Key Responsibilities:

- **Leadership and Vision:** Provide strong leadership to ensure the school's mission and vision are effectively implemented. Develop and maintain a positive school culture that reflects Wabanaki values and traditions.
- **Academic Excellence:** Oversee the development and implementation of a rigorous academic program that meets state standards and integrates Wabanaki cultural knowledge. Ensure high-quality instruction and support for all students.
- **Cultural Integration:** Promote the integration of Wabanaki culture and language into the curriculum and school activities. Work closely with cultural educators and community members to ensure cultural relevance and authenticity.
- **Staff Management:** Recruit, hire, and evaluate school staff, including teachers, support staff, and administrators. Provide professional development opportunities and support for staff growth and improvement.
- **Student Support:** Ensure the provision of comprehensive support services for students, including academic tutoring, social-emotional learning, and college/career counseling. Foster a safe and inclusive learning environment.
- **Community Engagement:** Build strong relationships with tribal communities, parents, and other stakeholders. Encourage active participation and collaboration in school activities and decision-making processes.
- **Operational Management:** Oversee the day-to-day operations of the school, including budgeting, resource allocation, and facility management. Ensure compliance with state and federal regulations.

Qualifications:

- **Education:** Advanced degree in education, educational leadership, or a related field.
- **Experience:** Proven experience in educational administration and leadership, preferably in a culturally diverse or Indigenous education setting.
- **Skills:** Strong leadership, communication, and interpersonal skills. Ability to work collaboratively with diverse stakeholders. Commitment to cultural competence and the integration of Wabanaki values and traditions.

Performance Evaluation: The Principal/Head of School will be evaluated annually based on their performance in key areas, including student achievement, school culture, leadership and management, professional development, and community engagement.

The Wabanaki High School Hybrid Charter School has a comprehensive professional development plan for teachers and staff to ensure the effective implementation of its educational program. Here are the core components:

Core Components of Professional Development

1. **Cultural Competence Training:** This is a key focus of the professional development plan. Staff will participate in workshops and training sessions on Wabanaki history, culture, and traditions. This training will be conducted by cultural experts and elders from the community to ensure authenticity and relevance¹.
2. **Instructional Strategies:** Teachers will receive training on effective instructional strategies, including differentiated instruction, project-based learning, and the integration of technology in the classroom. This will help them deliver high-quality instruction that meets the diverse needs of students¹.
3. **Data-Driven Instruction:** Staff will be trained in the collection, analysis, and use of performance data to improve student learning. This includes training on how to use data to identify student needs, monitor progress, and adjust instruction accordingly¹.
4. **Social-Emotional Learning (SEL):** Professional development will include training on SEL to help staff support students' social and emotional well-being. This is particularly important for creating a positive school culture and climate¹.
5. **Collaboration and Professional Learning Communities (PLCs):** Teachers and staff will participate in PLCs to collaborate, share best practices, and support each other's professional growth. This collaborative approach fosters a culture of continuous improvement¹.

Supporting Effective Implementation

These components support the effective implementation of the proposed educational program by ensuring that teachers and staff are well-equipped to deliver high-quality instruction, support students' social-emotional needs, and integrate cultural knowledge into the curriculum. The focus on data-driven instruction helps ensure that teaching practices are informed by evidence and tailored to meet students' needs¹.

Development and Practice of Cultural Competence

The professional development plan includes specific training on cultural competence to ensure that all staff understand and respect Wabanaki traditions and values. This training will be ongoing and will include workshops, cultural events, and engagement with tribal elders and cultural leaders¹. By developing cultural competence, staff will be better able to create an inclusive and culturally responsive learning environment¹.

Staff Capacity in Data Collection and Analysis

Staff will receive training on how to collect, analyze, and use performance data to improve student learning and evaluate the school's culture and climate. This includes training on data management systems, data analysis techniques, and the use of data to inform instructional decisions¹. By

building staff capacity in this area, the school ensures that data-driven practices are embedded in its operations.

Internal and External Professional Development

The professional development plan will include both internal and external components. Internal professional development will be conducted by school leaders, cultural experts, and experienced teachers. External professional development will involve partnerships with educational institutions, cultural organizations, and professional development providers¹. This combination ensures that staff have access to a wide range of expertise and resources¹.

Individualized and Uniform Professional Development

Professional development will be both individualized and uniform. While all staff will participate in core training sessions, there will also be opportunities for individualized professional development based on specific needs and interests¹. This approach ensures that all staff receive essential training while also allowing for personalized growth and development¹.

Professional Development Schedule and Description

Induction Period: Summer 2026

Week 1: Orientation and Cultural Competence Training

- **Day 1-2: Welcome and Orientation**
 - Introduction to the school's mission, vision, and values
 - Overview of the hybrid learning model and school policies
- **Day 3-5: Cultural Competence Training**
 - Workshops on Wabanaki history, culture, and traditions
 - Sessions led by tribal elders and cultural experts
 - Activities to build cultural awareness and sensitivity

Week 2: Curriculum and Instructional Methods

- **Day 1-2: Curriculum Overview**
 - Introduction to the core academic curriculum and cultural curriculum
 - Alignment with Maine Learning Results and Wabanaki cultural standards
- **Day 3-5: Instructional Methods**
 - Training on differentiated instruction, project-based learning, and technology integration
 - Strategies for delivering virtual and in-person instruction effectively

Week 3: Data-Driven Instruction and Student Support

- **Day 1-2: Data Collection and Analysis**
 - Training on data management systems and analysis techniques
 - Using data to inform instructional decisions and monitor student progress
- **Day 3-5: Student Support and Social-Emotional Learning (SEL)**
 - Workshops on SEL and supporting students' social-emotional well-being
 - Strategies for creating a positive school culture and climate

Week 4: Safety and Child Abuse Training

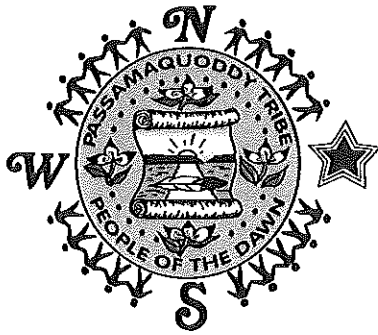
- **Day 1-2: Safety Training**
 - Emergency procedures and protocols
 - Creating a safe and secure learning environment
- **Day 3-5: Child Abuse Prevention and Reporting**
 - Recognizing signs of child abuse and neglect
 - Legal responsibilities and reporting procedures

Detailed Description of Induction Period

During the induction period, teachers will be prepared to deliver the unique and challenging aspects of the curriculum and instructional methods through comprehensive training and support. The professional development plan includes:

- **Cultural Competence:** Teachers will participate in workshops and activities to build their understanding of Wabanaki culture, history, and traditions. This training will be led by tribal elders and cultural experts to ensure authenticity and relevance¹.
- **Instructional Methods:** Teachers will receive training on effective instructional strategies, including differentiated instruction, project-based learning, and technology integration. This will help them deliver high-quality instruction that meets the diverse needs of students¹.
- **Data-Driven Instruction:** Staff will be trained in the collection, analysis, and use of performance data to improve student learning. This includes training on data management systems and analysis techniques¹.
- **Social-Emotional Learning (SEL):** Professional development will include training on SEL to help staff support students' social and emotional well-being. This is particularly important for creating a positive school culture and climate¹.
- **Safety and Child Abuse Training:** Teachers will receive training on safety procedures, emergency protocols, and child abuse prevention and reporting. This ensures that they are well-prepared to create a safe and secure learning environment for students¹.

By following this comprehensive professional development plan, the Wabanaki High School Hybrid Charter School ensures that teachers are well-equipped to deliver a culturally relevant, academically rigorous education to Wabanaki students.



Pleasant Point Reservation

P.O. Box 343 • Perry, Maine 04667
Tel. (207) 853-2600

RESOLUTION # 1/18/12-3

OF THE CHIEF AND COUNCIL OF THE PLEASANT POINT PASSAMAQUODDY RESERVATION

WHEREAS, the Chief and Council of the Pleasant Point Passamaquoddy Reservation (the "Tribal Council") is the governing body of the Passamaquoddy Tribe at Pleasant Point and

WHEREAS, by letter dated May 13, 2011 and reviewed by the Tribal Council, The Bureau of Indian Affairs Office of Facilities Management and Construction ("BIA-FMCC") has notified the Chief at Pleasant Point that federal funds may become available for pre-planning and planning phases of the Construction of a new school to replace the existing Beatrice Rafferty School now serving the school population at the Pleasant Point Reservation and

WHEREAS, the Passamaquoddy Tribal Government at Pleasant Point at a meeting dated January 18, 2012 has committed to provide Twenty (20) Acres of Land for New School Construction at Pleasant Point

NOW THEREFORE BE IT RESOLVED,

THAT, The Passamaquoddy Tribal Government at Pleasant Point has set aside twenty (20) acres of Land for New School Construction at Pleasant Point for a K through 8th grade school a certain lot or parcel of land as follows: *Boundaries as outlined on attached map.*

CERTIFICATION

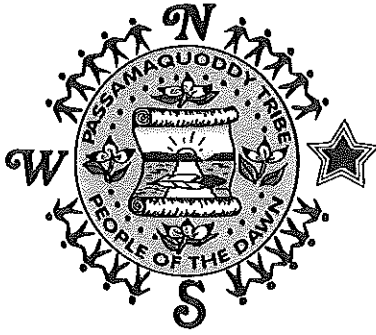
I, the undersigned Clerk of the Pleasant Point Passamaquoddy Reservation, do hereby certify that a meeting of the Pleasant Point Chief and Council was held on 1/18/12, and do further certify that a quorum of the Chief and Council was determined by a roll call taken and recorded at the beginning of the meeting and present at the time of the action certified hereby, and that the foregoing Resolution was circulated in writing to all members of the Council present, and duly moved, seconded and adopted by the affirmative vote of 5 members, who at the time of the vote constituted a majority of the 6 members of the Chief and Council then present and voting.

Dated: Jan 19, 2012

Attest: Mary J. Lola

Mary J. Lola, Clerk

Pleasant Point Passamaquoddy Reservation



Pleasant Point Reservation

P.O. Box 343 • Perry, Maine 04667
Tel. (207) 853-2600

RESOLUTION # 1/18/12-4

OF THE CHIEF AND COUNCIL OF THE PLEASANT POINT PASSAMAQUODDY RESERVATION

WHEREAS, the Chief and Council of the Pleasant Point Passamaquoddy Reservation (the "Tribal Council") is the governing body of the Passamaquoddy Tribe at Pleasant Point and
WHEREAS, the Bureau of Indian Affairs holds ownership of the existing Beatrice Rafferty School now serving the school population at the Pleasant Point Reservation and
WHEREAS, the existing Beatrice Rafferty School will be replaced by a New School Construction project to serve the school population at the Pleasant Point Reservation and

NOW THEREFORE BE IT RESOLVED,

THAT, The Passamaquoddy Tribal Government at Pleasant Point will accept ownership of the existing Beatrice Rafferty School once the New School Construction is complete.

CERTIFICATION

I, the undersigned Clerk of the Pleasant Point Passamaquoddy Reservation, do hereby certify that a meeting of the Pleasant Point Chief and Council was held on January 18th, 2012 and do further certify that a quorum of the Chief and Council was determined by a roll call taken and recorded at the beginning of the meeting and present at the time of the action certified hereby, and that the foregoing Resolution was circulated in writing to all members of the Council present, and duly moved, seconded and adopted by the affirmative vote of 5 members, who at the time of the vote constituted a majority of the 6 members of the Chief and Council then present and voting.

Dated: Jan 19, 2012

Attest: Mary J. Lola

Mary J. Lola, Clerk

Pleasant Point Passamaquoddy Reservation

Wabanaki High School Hybrid Charter School Start-Up Plan

School: Wabanaki High School Hybrid Charter School Charter Approval: May 2025 Opening Date: September 1, 2026

Students, Enrollment, and Admissions

Enrollment and Admissions (Before recruiting - January 2026)

- Develop enrollment and admissions policies
- Create enrollment forms
- Design recruitment materials
- Establish lottery procedures
- Set up a student records system

Student Recruitment Timeline

- January 2026: Begin recruitment campaign
- February 2026: Host information sessions in tribal communities
- March 2026: Conduct enrollment lottery if needed
- April 2026: Send acceptance letters
- May 2026: Complete enrollment documentation

Enrollment Targets

- 90 days prior (June 2026): 50% enrolled (13 students)
- 60 days prior (July 2026): 80% enrolled (20 students)
- 30 days prior (August 2026): 90% enrolled (23 students)

Governance

Board Development (May-August 2025)

- Execute charter contract
- File for non-profit status
- Secure tax-exempt status
- Finalize bylaws
- Complete board training

Policy Development (September-December 2025)

- Draft and approve all required policies
- Create student handbook
- Develop employee handbook
- Establish operational procedures
- Set up board committees

Educational Program

Curriculum Development (January-June 2026)

- Finalize course scope and sequence
- Develop cultural curriculum components
- Establish Proximity Learning partnership
- Create assessment framework
- Design student support systems

Program Implementation (June-August 2026)

- Set up virtual learning platforms
- Prepare cultural learning spaces
- Organize instructional materials
- Establish elder teaching program
- Create student schedules

Administration and Staffing

Leadership Hiring (January-March 2026)

- Hire school administrator
- Recruit key administrative staff
- Establish administrative procedures
- Set up office systems
- Create staff policies

Staff Hiring (April-July 2026)

- Hire teaching staff
- Recruit support personnel
- Complete background checks
- Verify certifications
- Plan professional development

Facilities

Facility Preparation (March-July 2026)

- Secure building lease
- Obtain occupancy certificate
- Complete renovations
- Install technology infrastructure
- Set up learning spaces

Safety and Compliance (July-August 2026)

- Complete safety inspections
- Install security systems
- Establish emergency procedures
- Conduct facility testing
- Obtain necessary permits

Financial Management

Budget Implementation (July-August 2025)

- Finalize first-year budget
- Establish fiscal controls
- Set up accounting systems
- Create financial procedures
- Secure initial funding

Operational Systems (June-August 2026)

- Set up payroll
- Establish purchasing procedures
- Create financial reporting systems
- Secure insurance coverage
- Establish audit procedures

Support Services

Transportation (June-August 2026)

- Develop transportation plan
- Contract with providers
- Establish routes
- Create safety procedures
- Set up communication systems

Food Service (June-August 2026)

- Develop food service plan
- Secure vendors
- Obtain health permits
- Set up serving areas
- Establish procedures

Technology Infrastructure

System Setup (May-August 2026)

- Install network infrastructure

- Set up virtual learning platforms
- Configure student devices
- Establish tech support
- Test all systems

This startup plan ensures:

1. Timely completion of all requirements
2. Cultural integration throughout
3. Community engagement
4. Compliance with regulations
5. Successful school opening

CERTIFICATE NO.

ISSUE DATE (MM/DD/YY)

CERT MSMA0002425

CERTIFICATE OF COVERAGE

July 1, 2024

Alliant Insurance Services, Inc.
1301 Dove Street, Suite 200
Newport Beach, CA 92660
 PHONE (949) 756-0271/ FAX (949) 756-2713

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE SELF-INSURED POOL.

COMPANIES AFFORDING COVERAGE:

A: Maine School Management Association Property & Casualty Trust

B: XL Indian Harbor

C: National Union Fire

D: Hartford Steam Boiler

E: Beazley Syndicate

Insured:

MAINE INDIAN EDUCATION

39A Union Street
 Calais, ME 04619

(To include Indian Island, Indian Township, and Pleasant Point)

THIS IS TO CERTIFY THAT THE COVERAGES LISTED BELOW HAVE BEEN EXTENDED TO THE INSURED NAMED ABOVE FOR THE PERIOD INDICATED, NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN. THE COVERAGE AFFORDED AND DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSION, AND CONDITIONS OF SUCH POOL. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. An "X" appears for each line of coverage underwritten through the MSMA P&C Trust.

	CO LTR	TYPE OF COVERAGE	COVERAGE EFFECTIVE DATE (MM/DD/YY)	COVERAGE EXPIRATION DATE (MM/DD/YY)	LIMITS
X	A	General / Auto Liability Auto Liability Athletic Participation Employee Benefits Liability (Claims Made) Medical Payments \$5,000 Per person Premises/Personal Injury Including Garage Keepers Liability Products Completed Incidental Medical Malpractice	July 1, 2024	July 1, 2025	Each Occurrence \$3,000,000 Deductible \$500 Auto Collision/Comprehensive \$500
X	B	School Board Legal Liability Duty to Defend Form Full Prior Acts Defense in Addition to Limits	July 1, 2024	July 1, 2025	Each Occurrence \$1,000,000 Aggregate \$3,000,000 D&O E&O Deductible \$5,000 IEP Deductible \$5,000 EPL Deductible \$5,000
X	A	Property: All Risk Form* Extra Expense Sublimits: EDP, EDP Media, Valuable Papers, Accounts Receivable, Fine Arts, Mobile Equipment, Miscellaneous Equipment. *Property Limit as per schedule on file with company.	July 1, 2024	July 1, 2025	Each Occurrence \$1,000,000 Limit of Liability \$78,976,096 Deductible \$1,000 Flood Deductible \$10,000 Pollution Deductible \$10,000
X	C	Crime Money & Securities Inside & Outside Employee Dishonesty Depositors Forgery/Alteration Computer Transfer Fraud	July 1, 2024	July 1, 2025	Each Occurrence \$1,000,000 Deductible \$1,000
X	D	Boiler & Machinery Business Interruption Replacement Cost Spoilage & Contamination Water Damage Expediting Expenses Explosion/Ammonia Contamination Ordinance or Law	July 1, 2024	July 1, 2025	Each Occurrence \$100,000,000 Deductible \$1,000
X	E	Cyber Liability Breach Response Cyber Extortion Loss	July 1, 2024	July 1, 2025	Each Occurrence \$2,000,000 Deductible \$25,000
X	E	Deadly Weapons Response Crisis Management Counseling	July 1, 2024	July 1, 2025	Each Occurrence \$500,000 Deductible \$10,000

Wabanaki High School Financial Plan Workbook Completion Guide

Student Count Inputs Sheet

Student Counts for 2026-27 (Year 1)

- 4YO/PreK Students: 0
- K-8 Students: 0
- K-2 Students: 0
- 9-12 Students: 25
 - Grade 9: 13 students
 - Grade 10: 12 students

Key Financial Considerations

Funding Sources

1. State per-pupil funding
2. Federal Indian education funding
3. Grants and partnerships

Enrollment Projection

- Year 1 (2026-27): 25 students
- Year 2 (2027-28): 50 students
- Year 3 (2028-29): 100 students

Recommended Steps

1. Enter precise student counts in the "Student Count Inputs" sheet
2. Review automatic calculations in subsequent pages
3. Consult with Maine Indian Education for specific funding details
4. Prepare supporting documentation for per-pupil funding claims

Notes for Financial Planning

- Hybrid model may impact per-pupil funding calculations
- Ensure documentation of virtual and in-person instruction hours
- Maintain clear records of student attendance and engagement
- Prepare for potential funding adjustments as the school grows

Contact for Assistance

- Dr. Reza Namin, Superintendent
- Phone: (207) 454-2126
- Email: dr.namin@maineindianeducation.org

Additional Recommendations

- Confirm exact per-pupil rates with Maine Department of Education
- Prepare detailed budget aligned with hybrid learning model
- Document special considerations for Wabanaki cultural education program

Philanthropic Funding Commitments Strategy

Potential Philanthropic Funding Sources

1. Native American Education Focused Foundations

- W.K. Kellogg Foundation
 - Historical support for Native American education initiatives
 - Focus on culturally responsive education
 - Potential grant amount: \$250,000 - \$500,000
- Ford Foundation
 - Commitment to educational equity
 - Support for innovative educational models
 - Potential grant amount: \$200,000 - \$350,000
- Gates Foundation
 - Interest in transformative educational approaches
 - Support for technology-enhanced learning
 - Potential grant amount: \$150,000 - \$300,000

2. Regional Philanthropic Organizations

- Maine Community Foundation
 - Local focus on educational innovation
 - Support for indigenous education initiatives
 - Potential grant amount: \$50,000 - \$150,000
- First Light Learning Journey Fund
 - Specific focus on Native American education
 - Support for cultural preservation through education
 - Potential grant amount: \$75,000 - \$200,000

3. Technology and Innovation Grants

- Digital Equity Funders Collaborative
 - Support for hybrid learning models
 - Focus on technology access in rural communities
 - Potential grant amount: \$100,000 - \$250,000

Funding Commitment Strategy

Immediate Action Steps

1. Develop comprehensive grant proposals highlighting:
 - Innovative hybrid learning model
 - Cultural preservation mission
 - Technology integration
 - Unique educational approach for Wabanaki students

2. Leverage existing partnerships:
 - Maine Indian Education
 - University of Maine
 - Local tribal councils
3. Create a targeted outreach plan to:
 - Schedule meetings with foundation representatives
 - Provide detailed project presentations
 - Demonstrate school's unique value proposition

Documentation Requirements

- Detailed project narrative
- Comprehensive budget breakdown
- Letters of support from:
 - Tribal leaders
 - Educational partners
 - Community organizations

Projected Funding Timeline

- Q1-Q2 2025: Initial grant applications
- Q3 2025: Follow-up meetings and proposals
- Q4 2025: Secure initial funding commitments
- Q1 2026: Finalize funding for school launch

Funding Commitment Goals

- Minimum Total Philanthropic Funding Target: \$500,000
- Diversified funding sources
- Multi-year commitment strategies

Risk Mitigation

- Multiple concurrent grant applications
- Backup funding strategies
- Flexible budget planning

Note: Actual funding will depend on successful grant applications and foundation interest. Proactive, persistent engagement is key to securing philanthropic support.

Cash Reserve Strategy for Wabanaki High School

Financial Projection for Cash Reserve

Revenue Sources

1. State Per-Pupil Funding

- Year 1 (2026-27): 25 students
 - Year 2 (2027-28): 50 students
 - Year 3 (2028-29): 100 students
2. Funding Streams
- State per-pupil funding
 - Federal Indian education funding
 - Philanthropic grants
 - Tribal government support

Estimated Monthly Expenses

- Staffing Costs: \$150,000/month
- Facility Costs: \$25,000/month
- Technology Infrastructure: \$15,000/month
- Operational Expenses: \$10,000/month
- Total Monthly Expenses: Approximately \$200,000

Cash Reserve Target

- Two-Month Expense Coverage: \$400,000
- Contingency Buffer: Additional \$100,000
- Total Cash Reserve Goal: \$500,000

Strategies to Achieve Cash Reserve

1. Proactive Funding Approach

- Secure multi-year grant commitments
- Negotiate favorable payment terms with vendors
- Establish line of credit with local bank
- Create reserve fund allocation in budget

2. Revenue Diversification

- Multiple funding sources
- Philanthropic commitments
- State and federal funding
- Tribal government partnerships

3. Expense Management

- Phased hiring approach
- Lean operational model
- Hybrid learning reduces infrastructure costs
- Strategic technology investments

4. Financial Milestones

- Q1 2026: Establish initial funding accounts
- Q2 2026: Begin building cash reserves
- Q3 2026: First quarterly financial review
- Q4 2026: Assess progress towards two-month reserve

5. Risk Mitigation

- Conservative budget projections
- Flexible spending plan
- Emergency fund strategy
- Regular financial audits

Key Financial Principles

- Maintain a minimum 60-day operating expense reserve
- Quarterly financial reviews
- Transparent reporting to the board and stakeholders
- Adaptive financial management

Contingency Planning

- Identify potential cost-reduction strategies
- Maintain relationships with alternative funding sources
- Develop flexible staffing and operational models

Note: Actual cash reserve will depend on successful funding applications, enrollment, and careful financial management. Continuous monitoring and adjustment are crucial.

Wabanaki High School Hybrid Charter School

Long-Term Fundraising Plan (Attachment 27)

Executive Summary

The long-term fundraising plan is designed to ensure financial sustainability, preserve the school's mission, and create diverse revenue streams beyond traditional funding sources.

Fundraising Leadership Structure

Primary Fundraising Leadership

1. Fundraising Coordinator

- Dr. Reza Namin, Superintendent
- Responsibilities:
 - Overall strategic oversight
 - Relationship management with key donors
 - Coordinating fundraising efforts
 - Reporting to the Board of Directors

2. Fundraising Committee

- Composition:
 - Board Treasurer (Rachael Nicholas)
 - Board Chair (Alberta Newell)
 - Two additional board members with financial expertise
 - External fundraising consultant (to be hired)

Board Member Engagement Strategy

Board Fundraising Responsibilities

1. Fundraising Commitments

- Each board member to:
 - Contribute annual personal donation
 - Identify and cultivate 3-5 potential major donors
 - Attend and support fundraising events
 - Leverage personal and professional networks

2. Specific Board Member Roles

- Rachael Nicholas (Treasurer): Financial strategy and grant tracking
- Alberta Newell (Chair): Tribal community fundraising connections
- Carole Binette (Vice-Chair): Educational foundation outreach
- Nick Bear: Technology innovation grant coordination
- Cultural experts: Traditional knowledge grant applications

Fundraising Strategies and Revenue Streams

1. Grant Funding Strategy

Target Grant Categories

- Native American Education Grants
- STEM Education Innovations
- Cultural Preservation Funding
- Technology in Education Grants
- Rural Education Support Grants

Grant Application Timeline

- **Year 1 (2026-27)**
 - Initial grant applications
 - Focus on startup and implementation grants
 - Target: \$250,000 - \$500,000
- **Year 2-3 (2027-29)**
 - Expand to multi-year grant commitments
 - Develop long-term funding relationships
 - Target: \$500,000 - \$750,000 annually

2. Donor Development

Individual Donor Cultivation

- **Tribal Community Donors**
 - Personal connections
 - Alumni and family support programs
 - Cultural preservation incentives
- **Educational Philanthropy**
 - Individual major donors
 - Alumni giving program
 - Matching gift programs

Donor Engagement Mechanisms

- Annual fundraising gala
- Cultural celebration events
- Digital fundraising campaigns
- Personalized donor recognition programs

3. Corporate and Institutional Partnerships

- Technology companies
- Educational technology firms
- Local and regional businesses
- Native American business networks

4. Endowment and Planned Giving

- Establish scholarship endowment
- Planned giving program
- Memorial and legacy donation options

Fundraising Implementation Plan

Annual Fundraising Cycle

- 1. Quarterly Planning**
 - Review fundraising progress
 - Adjust strategies
 - Identify new opportunities
- 2. Event Planning**
 - Annual fundraising gala
 - Cultural celebration events
 - Educational showcase
- 3. Donor Communication**
 - Quarterly newsletters
 - Impact reports
 - Personal donor communications

Performance Metrics

- Total funds raised annually
- Number of new donors
- Donor retention rate
- Grant application success rate
- Diversification of funding sources

Risk Mitigation

- Multiple funding source strategy
- Conservative budget projections
- Flexible fundraising approach
- Continuous donor relationship management

Technology and Infrastructure

- Customer Relationship Management (CRM) system
- Online donation platform
- Digital storytelling and impact reporting
- Social media fundraising integration

Budget for Fundraising Efforts

- Annual fundraising budget: \$50,000
- Includes:
 - Grant writing support
 - Event planning
 - Donor management technology
 - Marketing and communication

Continuous Improvement

- Annual fundraising strategy review
- Board training on fundraising best practices
- External fundraising consultant evaluation

Conclusion

This comprehensive fundraising plan provides a structured, mission-aligned approach to securing the financial future of Wabanaki High School Hybrid Charter School.

Contact for Fundraising Inquiries

- Dr. Reza Namin, Superintendent
- Email: dr.namin@maineindianeducation.org
- Phone: (207) 454-2126



**PLEASANT POINT PASSAMAQUODDY
SCHOOL COMMITTEE
MAINE INDIAN EDUCATION
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED, JUNE 30, 2024**

Pleasant Point Passamaquoddy School Committee

Maine Indian Education

Annual financial report

For the fiscal year ended June 30, 2024

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Pleasant Point Passamaquoddy School Committee
Calais, Maine

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Pleasant Point Passamaquoddy School Committee as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the Pleasant Point Passamaquoddy School Committee's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Pleasant Point Passamaquoddy School Committee as of June 30, 2024 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Pleasant Point Passamaquoddy School Committee and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Pleasant Point Passamaquoddy School Committee's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Pleasant Point Passamaquoddy School Committee's internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise doubt about Pleasant Point Passamaquoddy School Committee's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension and OPEB information on pages 1 through 9 and 36 through 38 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Pleasant Point Passamaquoddy School Committee's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States

of America. In our opinion, the combining and individual nonmajor fund financial statements and schedule of expenditure of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2024, on our consideration of Pleasant Point Passamaquoddy School Committee's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of Pleasant Point Passamaquoddy School Committee's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Pleasant Point Passamaquoddy School Committee's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
December 31, 2024

Pleasant Point Passamaquoddy School Committee

Maine Indian Education

Management's Discussion and Analysis

As management of the Pleasant Point Passamaquoddy School Committee (School), we offer readers of the School's financial statements this narrative overview and analysis of the financial activities of the School for the fiscal year ended June 30, 2024.

Financial highlights

- The assets and deferred outflows of resources of the School exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$31,192,171 (net position). The unrestricted net position, which represents the amounts available to meet the School's ongoing obligations to citizens and creditors, was \$4,354,826.
- The School's total net position increased \$459,567 primarily due to revenues exceeding expenditures in the governmental funds, offset by depreciation expense exceeding capitalized expenditures by \$549,826 during the year.
- At the close of the current fiscal year, the School's governmental funds reported combined fund balances of \$5,337,439, an increase of \$1,013,028 in comparison with the prior year. Of this amount, \$4,189,262, or 78.5% is available for spending at the School's discretion (unassigned fund balance).
- At the end of the current fiscal year, unrestricted fund balance (the total of the *committed*, *assigned*, and *unassigned* components of *fund balance*) for the general fund was \$4,678,237, or approximately 91% of total general fund and Indian school equalization program fund expenditures and transfers to other funds.

Overview of the financial statements

The discussion and analysis provided here are intended to serve as an introduction to the School's basic financial statements. The School's basic financial statements consist of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the School's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the School's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the School is improving or deteriorating.

The *statement of activities* presents information showing how the School's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are

reported for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the School that are principally supported by intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the School include instruction, administration, transportation, maintenance, and food service. The School does not have any business-type activities.

The government-wide financial statements can be found on pages 11-12 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The School, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the School can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. The School does not have any proprietary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The School maintains seven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, Indian School equalization program fund, and BIA programs fund, which are considered to be major funds. Data from the other four governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The School adopts an annual appropriated budget for all governmental funds except the school construction and student activities funds. A budgetary comparison statement has been provided to demonstrate compliance with this budget. The basic governmental fund financial statements can be found on pages 13-16 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are *not* reported in the government-wide financial statements because the resources of those funds *are* not available to support the School's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The School maintains one type of fiduciary fund. The *custodial fund* is used to report resources held for day care. The fiduciary fund financial statements can be found on pages 17-18 of this report.

Notes to the financial statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 19-35 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the School's progress in funding its obligations to provide pension and OPEB benefits to its employees. Required supplementary information can be found immediately after the notes to the financial statements on pages 36-38.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on pensions and OPEB. Combining and individual fund statements and schedules can be found on pages 39-45 of this report.

Government-wide overall financial analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the School, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$31,192,171, at the close of the most recent fiscal year.

	2024	2023 restated	Change
Assets			
Current assets	\$ 8,496,674	7,515,567	981,107
Capital assets, net	26,295,268	26,845,094	(549,826)
Total assets	<u>34,791,942</u>	<u>34,360,661</u>	431,281
Total deferred outflows of resources	<u>237,113</u>	<u>242,028</u>	(4,915)
Liabilities			
Long-term liabilities	623,275	548,395	74,880
Other liabilities	3,159,235	3,191,156	(31,921)
Total liabilities	<u>3,782,510</u>	<u>3,739,551</u>	42,959
Total deferred inflows of resources	<u>54,374</u>	<u>130,534</u>	(76,160)
Net position			
Net investment in capital assets	26,181,454	26,719,403	(537,949)
Restricted	655,891	655,891	-
Unrestricted	4,354,826	3,357,310	997,516
Total net position	<u>\$ 31,192,171</u>	<u>30,732,604</u>	459,567

Current and other assets increased by \$981 thousand from the prior year. Cash and cash equivalents increased \$1.1 million and accounts receivable decreased \$107 thousand. The overall increase in current assets coincides with the increase in fund balance of \$1 million.

Capital assets, net of accumulated depreciation, decreased \$549,826 from the prior year due to depreciation expense of \$683,503 exceeding new capital asset additions of \$133,677.

Long-term liabilities, which consist of notes, leases, compensated absences and postemployment benefit obligations, increased by \$74,880 from the previous year. The net pension liability for the School increased \$87,910 from the prior year.

Other liabilities decreased due to unearned revenues decreasing \$244 thousand during the year. The School recognized \$217 thousand of revenues for enhancement, focus, and 21st Century funds during the year. These funds were received in the prior fiscal year and were deferred at the end of that year. This decrease was partially offset by increases in accounts payable, accrued wages and benefits, and accrued liabilities of \$212 thousand.

By far, the largest portion of the School's net position, \$26,181,454, reflects its investment in capital assets (e.g., land, buildings, equipment, and vehicles), net of accumulated depreciation and less any related outstanding debt that was used to acquire those assets. The School uses these capital assets to provide a variety of services for its students. Accordingly, these assets are not available for future spending. Although the School's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the School Unit's net position, \$655,891 represents resources that are subject to external restrictions on how they may be used. As of the end of the current year, the School's unrestricted net position was \$4,354,826. The School's overall net position increased \$459,567 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections.

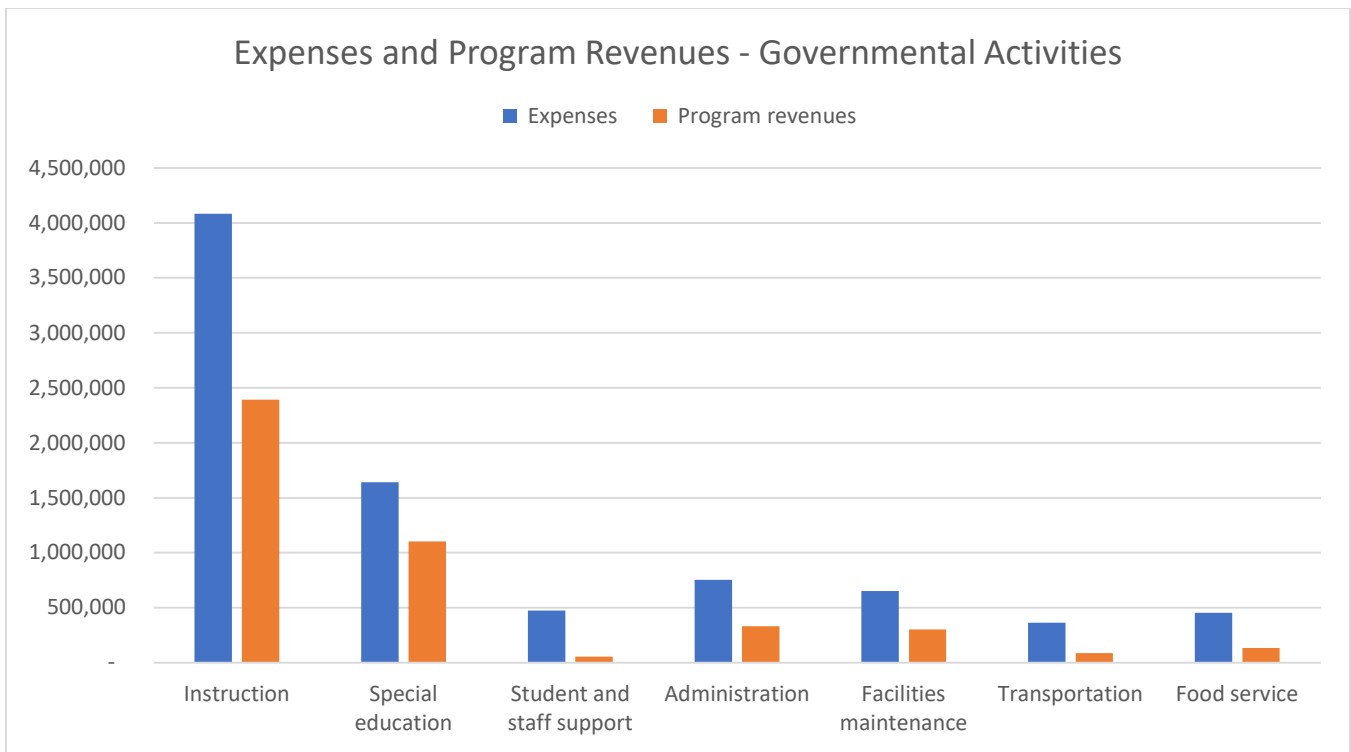
	2024	2023 restated	Change
Revenues			
Program revenues			
Operating grants and cont.	\$ 4,404,260	4,108,837	295,423
General revenues			
Unrestricted grants and cont.	4,119,689	3,807,180	312,509
Other	357,151	106,376	250,775
Total revenues	<u>8,881,100</u>	<u>8,022,393</u>	<u>858,707</u>
Expenses			
Instruction	4,082,125	3,902,519	179,606
Special education	1,642,502	1,617,720	24,782
Student and staff support	473,885	367,669	106,216
Administration	754,517	787,225	(32,708)
Facilities maintenance	652,315	590,354	61,961
Transportation	362,508	350,898	11,610
Food service	453,681	426,284	27,397
Total expenses	<u>8,421,533</u>	<u>8,042,669</u>	<u>378,864</u>
Increase (decrease) in net position	459,567	(20,276)	
Net position - beginning	30,732,604	30,752,880	
Net position - ending	<u>\$ 31,192,171</u>	<u>30,732,604</u>	

Governmental activities. During the current fiscal year, net position increased \$459,567 from the prior fiscal year for an ending balance of \$31,192,171. The increase in the overall net position of governmental activities is primarily due to revenues exceeding expenditures by \$1,013,028 in the governmental funds less the amount by which depreciation expense outpaced capital outlays.

Revenues increased nearly \$860 thousand from the prior year. The School saw increases in BIE grant revenues (\$163,450), IDEA part B funds (\$148,942), Title IVA funds (\$256,931), State of Maine subsidy (\$345,723), interest revenue (\$183,488), and 21st Century funds (\$184,759). The School saw decreases in American Rescue Plan funds (\$106,977), CRRSA (\$278,119) and BIA facilities and operations funding (\$114,895.)

Expenses increased from \$8 million in the prior year to \$8.4 million in the current year. The largest increase was in instruction, which was mainly driven by an increase in expenditures related to Title I language program. More Title grant funding was available during the year. Student and staff support saw an increase from the prior year with the largest contributor being an increase in professional development expenditures.

As shown in the chart below, revenues generated by the School's programs are not sufficient to cover the costs. The School relies on state funding, impact aid, and other general revenues to cover the costs associated with the various programs.



Financial analysis of governmental funds

As noted earlier, the School uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the School’s *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the School’s financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government’s net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the School itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the School Committee.

At June 30, 2024, the School’s governmental funds reported combined fund balances of \$5,337,439, an increase of \$1,013,028 in comparison with the prior year. Of this amount, \$4,189,262, or 79%, constitutes unassigned fund balance, which is available for spending at the government’s discretion. The remainder of the fund balance is restricted for school construction, \$655,891; committed for student activities, \$3,311; or assigned for the subsequent budget, \$488,975.

Analysis of Individual Funds

The general fund is the chief operating fund of the School. At the end of the current fiscal year, unassigned fund balance of the general fund was \$4,189,262, while total fund balance increased to \$4,678,237. As a measure of the general fund’s liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures and transfers to other funds. Unassigned fund balance represents 111% of total general fund expenditures and transfers to other funds, while total fund balance represents 125% of that same amount. The fund balance of the School’s general fund increased

by \$1,012,632 during the current fiscal year. This increase was due to revenues exceeding projected figures during the year. This was offset by transfers the general fund made to the Bureau of Indian Affairs administration and facilities funds to cover deficits in the current year. Those transfers from the general fund totaled \$824,871.

The Indian School equalization program (ISEP) fund accounts for certain funding through the Bureau of Indian Affairs, which includes Bureau of Indian Education (BIE) and ISEP funding, enhancement grants, and Covid relief funding. This funding is used to provide instruction, special education, physical education, transportation, and professional development.

The BIA programs fund accounts for funding through the Bureau of Indian Affairs to provide administrative and facilities related expenditures, as well as grants for reading, math, special education, and after school programs. The general fund made a transfer of \$824,871 to cover the current year deficit.

General fund budgetary highlights

Original budget compared to final budget. The original budget and final budget are the same. There were no amendments to the budget during the year.

Final budget compared to actual results. The most significant differences between estimated revenues and actual revenues were as follows:

Revenue source	Estimated revenues	Actual revenues	Difference
BIE grant revenues	\$ 859,570	1,023,020	163,450
American Rescue Plan	266,036	19,102	(246,934)
BIA grant IDEA part B	548,500	861,797	313,297
BIA Title I grant	201,761	314,245	112,484
BIE Grant Title IVA	-	301,719	301,719
Impact aid	514,045	866,990	352,945
Interest revenue	10,000	285,832	275,832
BIA 21st century ASP	155,000	307,480	152,480

Actual revenues exceeded budgeted figures by \$1,600,681 during the year. Utilization of deferred revenues caused BIE grant revenues and BIA 21st Century to come in over budget. The School delayed utilizing their American Rescue Plan funds to a future fiscal year. They have over \$1 million available for use. More funding was available for the IDEA part B and the Title I and IV grants, which helped cover overages in Title I reading and math and special education. The School received more impact aid than originally anticipated. Interest rate increases caused interest revenue to exceed expectations.

Expenditures	Estimated expenditures	Actual expenditures	Difference
ARP	\$ 266,036	22,752	243,284
Kindergarten to 2nd grade	547,324	384,740	162,584
Special projects	175,322	351,858	(176,536)
Secondary	598,023	841,482	(243,459)
Facilities operations and maintenance	946,517	615,831	330,686
Title I language	117,448	324,328	(206,880)
Special education - in-school	1,526,461	1,312,613	213,848
Special education - off-site costs	219,910	329,889	(109,979)

Actual expenditures came in under budgeted amounts by \$167,141. Much of the American Rescue Plan funds have been deferred and will be recognized in future fiscal years when utilized. Savings in salaries and benefits caused kindergarten to 2nd grade to come in under budget. Special projects came in over budget as the School made some larger purchases during the year, including a laser engraver/cutter and a digital starlab. Secondary and special education off-site costs were overspent due to tuition to public schools exceeding projected figures. Facilities operations and maintenance had savings in health insurance, heating, and other utilities. Larger repairs that were budgeted for were not needed during the fiscal year. More Title I funds were available and utilized causing expenditures to be over budget. Revenues for the Title grants also exceeded budget. The School underspent special education in-house costs due to savings in salaries and benefits, some of which were due to unfilled positions.

Capital asset and debt administration

Capital assets. The School's investment in capital assets as of June 30, 2024, amounts to \$26,295,268 (net of accumulated depreciation). This investment in capital assets includes land, buildings, equipment, and vehicles. The total decrease in capital assets for the current fiscal year was 2%.

	Capital assets, net	
	2024	2023
Land	\$ 1,566	1,566
Buildings and improvements	25,914,563	26,502,589
Equipment and furniture	191,833	149,661
Right-to-use leased equipment	7,886	14,174
Vehicles	179,420	177,104
	<u>\$ 26,295,268</u>	<u>26,845,094</u>

Major capital assets events during the current fiscal year included the following:

- The School purchased a 2023 Chevy Traverse for \$39,989.
- A Digital Starlab dome with blower with the Satori 4K Saturn package was purchased for \$59,625.
- A Laserpro laser engraver/cutter and fume extractor was purchased for \$23,084.

Additional information on the School's capital assets can be found in Note III.C of this report.

Long-term Debt. At the end of the current fiscal year, the School had total notes outstanding of \$105,524. The remainder of the School's long-term obligations is comprised of leases payable.

	Outstanding debt	
	2024	2023
Notes payable	\$ 105,524	110,985
Leases payable	8,290	14,706
	\$ 113,814	125,691

The School's total debt decreased by \$11,877 (9.5%) during the current fiscal year. The decrease is due to the School making scheduled principal payments during the fiscal year. The School did not issue any new notes payable or enter into any new lease agreements during the fiscal year.

Additional information on the School's long-term debt can be found in Notes III.D, III.E, and III.F of this report.

Economic factors and next year's budgets and rates

In this coming fiscal year, the school's budget is based on revenue from the Bureau of Indian Education, State of Maine, as well as other grants, including the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA), and American Rescue Plan Act (ARPA). The BIE revenue for the school is based on a three-year average for ISEP student counts. The schools keep up with the State's emerging policies regarding proposed changes affecting the state aid to schools, as well as any changes that might happen with BIE funding and other current grants. The schools do not rely on any local funding raised by taxation.

This year the budget includes funding for the American Rescue Plan Act (ARPA) and Title IVA Student Support revenue and expenses. Funding for the Enhancement grant and the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) have all been expended. With the extra funding and revenue from these grants, the overall revenue budget has increased by 5.44%. We have been advised to budget the Bureau of Indian Education (BIE) funding based on what we have received in this current fiscal year. The BIE ISEP funding is based on student counts averaged over the previous 3 years. ISEP funding has increased this year by \$163,450 or 19.02%. ISEP Education of Handicapped is based on 15% of ISEP instruction funding only and has increased by \$26,740 or 20.14%. IDEA Part B funding is based on what was received in this current year, with an increase of \$150,142 or 27.37%. Title IA, IIA, and VI grants have increased this year by a total of \$19,301. The Title IVA Student Support has increased by \$65,000. State of Maine subsidy has increased this year by \$276,710 or 8.58%. Interest revenue increased by \$40,000. USDA summer food revenue has decreased this year by \$2,500 or 33.33%. The State of Maine Indian Cultural Grant fund is increasing this year by \$17,749 or 60.65%.

Requests for information

This financial report is designed to provide a general overview of the School's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Business Manager, Maine Indian Education, 39A Union Street, Calais, Maine, 04619.

BASIC FINANCIAL STATEMENTS



Pleasant Point Passamaquoddy School Committee

Maine Indian Education

Statement of net position

June 30, 2024

	Governmental activities
Assets	
Cash and cash equivalents	\$ 8,302,783
Accounts receivable	193,891
Capital assets, not being depreciated	1,566
Capital assets, net of accumulated depreciation	26,293,702
Total assets	<u>34,791,942</u>
Deferred outflows of resources	
Pension related	237,113
Total deferred outflows of resources	<u>237,113</u>
Liabilities	
Accounts payable	278,308
Accrued wages and benefits	649,272
Accrued liabilities	151,832
Unearned revenue	2,079,823
Noncurrent liabilities:	
Due within one year	17,599
Due in more than one year	605,676
Total liabilities	<u>3,782,510</u>
Deferred inflows of resources	
Pension related	54,374
Total deferred inflows of resources	<u>54,374</u>
Net position	
Net investment in capital assets	26,181,454
Restricted	655,891
Unrestricted	4,354,826
Total net position	<u>\$ 31,192,171</u>

The notes to financial statements are an integral part of this statement.

Pleasant Point Passamaquoddy School Committee

Maine Indian Education

Statement of activities

For the year ended June 30, 2024

Functions/programs	Expenses	Program revenues			Net (expense) revenue and changes in net position
		Charges for services	Operating grants and contributions	Capital grants and contributions	
Governmental activities:					Governmental activities
Instruction	\$ 3,836,234	-	2,146,530	-	(1,689,704)
Special education	1,642,502	-	1,103,280	-	(539,222)
Student and staff support	473,885	-	54,809	-	(419,076)
Administration	754,517	-	330,769	-	(423,748)
Facilities maintenance	652,315	-	303,881	-	(348,434)
Transportation	362,508	-	86,030	-	(276,478)
Food service	453,681	-	133,070	-	(320,611)
MainePERS on-behalf payments	245,891	-	245,891	-	-
Total governmental activities	\$ 8,421,533	-	4,404,260	-	(4,017,273)
General revenues:					
Grants and contributions not restricted to specific programs					4,119,689
Unrestricted investment earnings					285,832
Miscellaneous					71,319
Total general revenues					4,476,840
Change in net position					459,567
Net position - beginning, reclassified					30,732,604
Net position - ending					\$ 31,192,171

The notes to financial statements are an integral part of this statement.

Pleasant Point Passamaquoddy School Committee

Maine Indian Education
 Balance sheet
 Governmental funds
 June 30, 2024

	General	Indian school equalization program	BIA programs	Total nonmajor funds	Total governmental funds
Assets					
Cash and cash equivalents	\$ 7,639,197	-	-	663,586	8,302,783
Accounts receivable	25,164	-	136,294	32,433	193,891
Due from other funds	121,762	1,060,831	1,135,215	23,949	2,341,757
Total assets	\$ 7,786,123	1,060,831	1,271,509	719,968	10,838,431
Liabilities					
Accounts payable	86,303	1,221	186,567	4,217	278,308
Accrued wages and benefits	649,272	-	-	-	649,272
Accrued liabilities	151,832	-	-	-	151,832
Due to other funds	2,219,995	-	89,162	32,600	2,341,757
Unearned revenue	484	1,059,610	995,780	23,949	2,079,823
Total liabilities	3,107,886	1,060,831	1,271,509	60,766	5,500,992
Fund balances					
Restricted	-	-	-	655,891	655,891
Committed	-	-	-	3,311	3,311
Assigned	488,975	-	-	-	488,975
Unassigned	4,189,262	-	-	-	4,189,262
Total fund balances	4,678,237	-	-	659,202	5,337,439
Total liabilities and fund balances	\$ 7,786,123	1,060,831	1,271,509	719,968	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	26,295,268
Long-term liabilities that are not due and payable in the current period, and therefore, are not reported in the funds.	
Notes payable	(105,524)
Leases payable	(8,290)
Compensated absences	(29,074)
Net pension liability with related deferred inflows and outflows	(297,648)
Net position of governmental funds	31,192,171

The notes to financial statements are an integral part of this statement.

Pleasant Point Passamaquoddy School Committee

Maine Indian Education

Statement of revenues, expenditures, and changes in fund balances

Governmental funds

For the year ended June 30, 2024

	General	Indian school equalization program	BIA programs	Total nonmajor funds	Total governmental funds
Revenues					
Intergovernmental	\$ 4,411,568	1,390,620	2,455,879	257,061	8,515,128
Interest	285,832	-	-	-	285,832
Miscellaneous	71,319	-	-	8,821	80,140
Total revenues	4,768,719	1,390,620	2,455,879	265,882	8,881,100
Expenditures					
Current:					
Instruction	1,412,152	938,975	954,444	47,016	3,352,587
Special education	539,222	159,520	866,785	76,975	1,642,502
Student and staff support	223,417	95,677	114,019	8,425	441,538
Administration	25,141	-	729,671	-	754,812
Facilities maintenance	-	-	615,831	-	615,831
Transportation	171,786	196,448	-	-	368,234
Food service	313,607	-	-	133,070	446,677
MainePERS on-behalf payments	245,891	-	-	-	245,891
Total expenditures	2,931,216	1,390,620	3,280,750	265,486	7,868,072
Excess (deficiency) of revenues over (under) expenditures	1,837,503	-	(824,871)	396	1,013,028
Other financing sources (uses)					
Transfers in	-	-	824,871	-	824,871
Transfers out	(824,871)	-	-	-	(824,871)
Total other financing sources (uses)	(824,871)	-	824,871	-	-
Net change in fund balances	1,012,632	-	-	396	1,013,028
Fund balances - beginning, reclassified	3,665,605	-	-	658,806	4,324,411
Fund balances - ending	\$ 4,678,237	-	-	659,202	5,337,439

The notes to financial statements are an integral part of this statement.

Pleasant Point Passamaquoddy School Committee

Maine Indian Education

Reconciliation of the statement of revenues, expenditures, and changes in fund balances - governmental funds to the government-wide statement of activities

For the year ended June 30, 2024

Net change in fund balances - total governmental funds	\$	1,013,028
<p>Governmental funds report capital outlays as expenditures. However, in the statement of net position, the cost of these assets is allocated over their useful lives and reported as depreciation expense.</p>		
Capital outlays		133,677
Depreciation expense		(683,503)
<p>Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the statement of net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.</p>		
Principal paid on notes		5,461
Principal paid on leases		6,416
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>		
Compensated absences		1,153
Changes in pension liabilities and related deferred outflows and inflows of resources		<u>(16,665)</u>
Change in net position of governmental activities	\$	<u><u>459,567</u></u>

The notes to financial statements are an integral part of this statement.

Pleasant Point Passamaquoddy School Committee

Maine Indian Education

Statement of revenues, expenditures, and changes in fund balance

Budget and actual

For the year ended June 30, 2024

	Original budget	Final budget	Actual	Variance positive (negative)
Revenues				
Intergovernmental	\$ 6,993,207	6,993,207	8,269,237	1,276,030
Interest	10,000	10,000	285,832	275,832
Miscellaneous	22,500	22,500	71,319	48,819
Total revenues	<u>7,025,707</u>	<u>7,025,707</u>	<u>8,626,388</u>	<u>1,600,681</u>
Expenditures				
Current:				
Instruction	3,146,496	3,146,496	3,352,587	(206,091)
Special education	1,746,371	1,746,371	1,642,502	103,869
Student and staff support	352,728	352,728	433,113	(80,385)
Administration	778,829	778,829	754,812	24,017
Facilities maintenance	946,517	946,517	615,831	330,686
Transportation	363,670	363,670	368,234	(4,564)
Food service	446,286	446,286	446,677	(391)
Total expenditures	<u>7,780,897</u>	<u>7,780,897</u>	<u>7,613,756</u>	<u>167,141</u>
Excess (deficiency) of revenues over (under) expenditures	(755,190)	(755,190)	1,012,632	1,767,822
Other financing sources (uses)				
Use of fund balance	755,190	755,190	-	(755,190)
Total other financing sources (uses)	<u>755,190</u>	<u>755,190</u>	-	<u>(755,190)</u>
Net change in fund balance	-	-	1,012,632	
Fund balance - beginning			<u>3,665,605</u>	
Fund balance - end			<u>\$ 4,678,237</u>	

The notes to financial statements are an integral part of this statement.

Pleasant Point Passamaquoddy School Committee

Maine Indian Education

Statement of fiduciary net position

Fiduciary funds

June 30, 2024

		<u>Custodial Day care</u>
Assets		
Cash and cash equivalents	\$	16,394
Due from other funds		-
Total assets		<u>16,394</u>
Liabilities		
Accounts payable		-
Due to other funds		-
Total liabilities		<u>-</u>
Net position		
Restricted		16,394
Total net position	\$	<u><u>16,394</u></u>

The notes to financial statements are an integral part of this statement.

Pleasant Point Passamaquoddy School Committee

Maine Indian Education

Statement of changes in fiduciary net position

Fiduciary funds

For the year ended June 30, 2024

	<u>Custodial Day care</u>
Additions	
Contributions	\$ -
Interest	3
Total additions	<u>3</u>
Deductions	
Day care	-
Total deductions	<u>-</u>
Net increase (decrease) in fiduciary net position	3
Net position - beginning	<u>16,391</u>
Net position - ending	<u>\$ 16,394</u>

The notes to financial statements are an integral part of this statement.

Pleasant Point Passamaquoddy School Committee

Maine Indian Education

Notes to the financial statements

June 30, 2024

I. Summary of significant accounting policies

The financial statements of the Pleasant Point Passamaquoddy School Committee (School) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The School's significant accounting policies are described below.

A. Description of government-wide financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report financial information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

B. Reporting entity

Pleasant Point Passamaquoddy School Committee operates under an elected School Committee and Maine Indian Education Office of Superintendent. The accompanying financial statements present information for the primary government. Pleasant Point Passamaquoddy School Committee is not financially accountable for any other organizations and therefore does not report any component units.

C. Basis of presentation – government-wide financial statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The School does not report any business-type activities, internal service funds, or proprietary funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of presentation – fund financial statements

The fund financial statements provide information about the School's funds, including fiduciary funds. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements. The School does not report any enterprise funds.

The School reports the following major governmental funds:

The *general fund* is the School's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The *Indian school equalization program fund* accounts for grants and other funds received from the Bureau of Indian Education for instruction, transportation, and support services.

The *BIA programs fund* accounts for funding from the Bureau of Indian Affairs (BIA) for administrative and facilities related expenditures and grants.

Additionally, the School reports the following fund type:

The *custodial funds* account for monies held for daycare at Sipayik Elementary School.

During the course of operations, the School has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. Further, certain activity occurs during the year involving transfers of resources between funds reported at gross amounts as transfers in/out. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

E. Measurement focus and basis of accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of recognition in the financial statements of various kinds of transactions or events.

The government-wide and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they have been earned and they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, and claims and judgments, postemployment benefits and environmental obligations are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the School the right to use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

Charges for service and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the School.

F. Budgetary information

Budgetary basis of accounting

The Pleasant Point Passamaquoddy School Committee of Maine Indian Education is required by law to adopt annual budgets for all funds. The budget is prepared on a basis consistent with accounting principles generally accepted in the United States of America except for Maine Public Employees Retirement System on-behalf payments. Budgets are submitted either by the date specified on the grant contract or by July 1, the start of the fiscal year. For each budget, the Pleasant Point Passamaquoddy School Committee approves the amount of the budget and the period to which it applies passes a resolution. An encumbrance system is not utilized.

Excess of expenditures over appropriations

Instruction was overspent by \$206,091, which was offset by positive variances in Title grants revenues. Student and staff support, transportation, and food service were overspent by \$80,385, \$4,564, and \$391, respectively.

G. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance

Cash and cash equivalents

The School's cash and cash equivalents include cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Capital assets

Capital assets are tangible and intangible assets, which include property, plant, equipment, and are reported in the applicable governmental column in the government-wide financial statements. Capital assets are defined by the School as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years.

As the School constructs or acquires capital assets each period, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs, which are amounts spent in relation to capital assets that do not increase the asset's capacity or efficiency or increase its estimated useful life. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of the donation. Intangible assets follow the same capitalization policies as tangible capital assets and are reported with tangible assets in the appropriate capital asset class.

Land and construction in progress are not depreciated. The other tangible and intangible property, plant, equipment, and right to use leased equipment of the primary government are depreciated/amortized using the straight-line method over the following estimated useful lives:

<u>Capital asset classes</u>	<u>Lives</u>
Buildings and improvements	15-50
Furniture, equipment, and vehicles	5-20
Right-to-use leased equipment	5

Deferred outflows/inflows of resources

In addition to assets, the statement of financial position includes a separate section for *deferred outflows of resources*. Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The School has one item that qualifies for reporting in this category, deferred amounts related to pension. The deferred amounts related to pension relate differences between estimated and actual investment earnings, changes in actuarial assumptions, and other pension related changes.

In addition to liabilities, the statement of financial position includes a separate section for *deferred inflows of resources*. Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The School has one item that qualifies for reporting in this category. In the government-wide financial statements the School reports deferred amounts related to pension.

Net position

For government-wide reporting, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

Net investment in capital assets consists of capital assets, net of accumulated depreciation and reduced by outstanding balances of notes, leases, and other debt that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.

Restricted net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on asset use either by external parties or by law through constitutional provision or enabling legislation.

Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

Sometimes the School will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. Although not a formal policy, the School considers restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance

In governmental fund types, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called "fund balance." The School's governmental funds report the following categories of fund balance, based on the nature of any limitations requiring the use of resources for specific purposes.

Nonspendable fund balance represents amounts that are either not in a spendable form or are legally or contractually required to remain intact.

Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers such as grantors or enabling federal, state, or local legislation. Restrictions may be changed or lifted only with the consent of the resource providers.

Committed fund balance represents amounts that can be used only for the specific purposes determined by the adoption of a resolution committing fund balance for a specified purpose by the School Committee prior to the end of the fiscal year. Once adopted, the limitation imposed

by the resolution remains in place until the resources have been spent for the specified purpose or the School Committee adopts another resolution to remove or revise the limitation.

Assigned fund balance represents amounts that are intended to be used by the School for specific purposes but do not meet the criteria to be classified as committed. The School Committee may assign fund balance, as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned fund balance represents the residual amount for the general fund that is not contained in the other classifications. The general fund is the only fund that reports a positive unassigned fund balance. Additionally, any deficit fund balance within the other governmental fund types is reported as unassigned.

As previously mentioned, sometimes the School will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. Although not a formal policy, the School considers restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Leases

Lessee: The School is a lessee for noncancellable leases of equipment. The School recognizes a lease liability and a right-to-use leased asset (lease asset) in the government-wide financial statements. The School recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the School initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the School determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

The School uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the School generally uses its estimated incremental borrowing rate (7%) as the discount rate for leases.

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price, if any, that the School is reasonably certain to exercise.

The School monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

H. Revenues and expenditures/expenses

Program revenues

Amounts reported as *program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Compensated absences

The School's policy permits employees to accumulate earned but unused vacation and sick leave, which are eligible for payment upon separation from government service. Sick leave is valued based on the vesting method that calculates the amount of sick leave that is expected to become eligible for payout at termination. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

II. Stewardship, compliance, and accountability

Note I.F. Excess of expenditures over appropriations describes any budgetary violations that occurred for the year ended June 30, 2024.

III. Detailed notes on activities and funds

A. Cash and investments

It is the intent of the School to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the School, and confirming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objective of the policy is safety (preservation of capital), liquidity, and yield. The School is not invested in any obligations typically known as derivatives.

B. Cash deposits with financial institutions

Custodial credit risk - deposits. In the case of deposits, this is the risk that, in the event of a bank's failure, the School's deposits may not be returned to it. The School does not have a deposit policy for custodial credit risk. As of June 30, 2024, the School's bank balance was \$8,404,730, all of which was covered by F.D.I.C. or collateral held by the financial institution.

C. Capital assets

Capital assets activity for the year ended June 30, 2024, was as follows:

	Balance Beginning of year	Additions	Deletions	Balance end of year
Capital assets, not being depreciated				
Land	\$1,566	-	-	1,566
Total capital assets, not being depreciated	1,566	-	-	1,566
Capital assets, being depreciated				
Buildings and improvements	29,476,301	-	-	29,476,301
Furniture and equipment	398,318	93,688	-	492,006
Right-to-use leased equipment	31,466	-	-	31,466
Vehicles	733,074	39,989	-	773,063
Total capital assets, being depreciated	30,639,159	133,677	-	30,772,836
Less accumulated depreciation for				
Buildings and improvements	2,973,712	588,026	-	3,561,738
Furniture and equipment	248,657	51,516	-	300,173
Right-to-use leased equipment	17,292	6,288	-	23,580
Vehicles	555,970	37,673	-	593,643
Total accumulated depreciation	3,795,631	683,503	-	4,479,134
Total capital assets, being depreciated, net	26,843,528	(549,826)	-	26,293,702
Total capital assets	\$26,845,094	(549,826)	-	26,295,268

Depreciation expense was charged to the functions of the governmental activities as follows:

Instruction	\$561,823
Student and staff support	32,347
Administration	11,582
Facilities maintenance	36,484
Transportation	34,263
Food service	7,004
Total depreciation expense	\$683,503

D. Changes in long-term liabilities

Changes in the School's long-term liabilities for the year ended June 30, 2024, are as follows:

	<u>Balance Beginning of year</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance end of year</u>	<u>Amount due within one year</u>
Governmental activities					
Notes payable	\$110,985	-	5,461	105,524	6,164
Leases payable	14,706	-	6,416	8,290	6,609
Compensated absences	30,227	-	1,153	29,074	4,826
Net pension liability	392,477	87,910	-	480,387	-
<u>Total governmental activities</u>	<u>\$548,395</u>	<u>87,910</u>	<u>13,030</u>	<u>623,275</u>	<u>17,599</u>

E. Notes payable

The School issues notes payable to provide funds for the acquisition and construction of major capital facilities. Notes payable at June 30, 2024, are as follows:

	<u>Original borrowing</u>	<u>Interest rates</u>	<u>Final maturity</u>	<u>Outstanding year end</u>
Notes payable				
Building	\$520,000	5%-9%	2036	316,572
Less portion recognized by Indian Township and Indian Island				(211,048)
<u>Total notes payable</u>				<u>\$105,524</u>

The debt service requirements for the School's notes are as follows:

<u>Year ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>June 30</u>			
2025	\$6,164	8,854	15,018
2026	6,716	8,301	15,017
2027	7,318	7,699	15,017
2028	7,975	7,043	15,018
2029	8,690	6,328	15,018
2030-2034	56,629	18,458	75,087
2035-2039	12,032	1,755	13,787
<u>Totals</u>	<u>\$105,524</u>	<u>58,438</u>	<u>163,962</u>

F. Leases

Leases payable

The School has a five-year lease agreement as lessee for the use of equipment with monthly payments of \$564.

Leases payable at June 30, 2024 are as follows:

	<u>Initial liability</u>	<u>Interest rates</u>	<u>Final maturity</u>	<u>Outstanding year end</u>
Leases payable				
<u>Equipment</u>	<u>\$31,466</u>	<u>3.00%</u>	<u>2026</u>	<u>\$8,290</u>

The future principal and interest lease payments as of June 30, 2024, were as follows:

<u>Year ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>June 30</u>			
2025	\$6,609	159	6,768
2026	1,681	11	1,692
<u>Totals</u>	<u>\$8,290</u>	<u>170</u>	<u>8,460</u>

G. Pension plans

Plan description

The School participates in the State Employee and Teacher (SET) Plan, which is a cost-sharing, multiple-employer defined benefit pension plan administered by the Maine Public Employees Retirement System (MPERS), which is a component unit of the State of Maine. MPERS assets are held in trust for the plan beneficiaries. MPERS is established and administered under the laws of the State of Maine.

Benefits provided

Benefit terms are established in Maine statute. MPERS retirement programs provide defined retirement benefits based on members’ average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten-year requirement was reduced by legislative action to five years for SET members). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age is age 60, 62, or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. MPERS also provides disability and death benefits which are established by statute and by contract with other participating employers under applicable statutory provisions.

Upon termination of membership, members’ accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members’ accounts is set by the MPERS Board of Trustees and is currently 3.88%.

Contributions

Retirement benefits are funded by contributions from employees and employers and by earnings from investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Employee and employer contribution rates are each a percentage of applicable employee compensation. Employee contribution rates are defined by law, or by the MPERS Board of Trustees and depend on the terms of the plan under which a member is covered. Employer contribution rates are determined through actuarial valuations.

Maine statute requires the State to contribute a portion of the School's contractually required contributions. Employees are required to contribute 7.65% of their annual pay. The School's contractually required contribution rate for the year ended June 30, 2024, was 18.98% of annual payroll of which 4.47% of payroll was required from the School and 14.51% was required from the State. The School made contributions to the pension plan of \$99,046 for the year ended June 30, 2024.

Proportionate share of the net pension liability

At June 30, 2024, the School reported a liability of \$480,387 for its proportionate share of the net pension liability. The State's proportionate share of the net pension liability associated with the School was \$1,691,853, for a total of \$2,172,240. The pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School's proportion of the pension liability was based on unfunded actuarial liability contributions to the plan. The School's proportionate share was 0.0317% at the end of the measurement period and 0.0264% for the beginning of the period, which represents an increase of 0.0053%.

Actuarial assumptions

The total pension liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions:

Actuarial valuation date	June 30, 2023
Measurement date	June 30, 2023
Actuarial cost method	Entry age normal
Assumptions	
Investment rate of return	6.50%
Inflation rate	2.75%
Annual salary increases	2.80%-13.03%
Cost of living adjustments	2.20%

Mortality rates are based on the 2010 Public Plan Teacher Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC_2020 model.

The actuarial assumptions used for the year ended June 30, 2023 actuarial valuation were based on the results of an actuarial experience study for the period of July 1, 2015 through June 30, 2020.

Long-term expected rate of return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the target asset allocation as of June 30, 2023, are summarized in the following table:

<u>Asset class</u>	<u>Long-term expected real rate of return</u>
Public equities	6.0%
U.S. government	2.6%
Private equity	7.6%
Real assets:	
Real estate	5.2%
Infrastructure	5.3%
Natural resources	5.0%
Traditional credit	3.2%
Alternative credit	7.4%
Diversifiers	5.0%

Discount rate

The discount rate used to measure the collective total pension liability was 6.5% for 2023. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Discount rate sensitivity analysis

The following presents the School's proportionate share of the net pension liability, calculated using the discount rate disclosed in the preceding paragraph, as well as what the School's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

	<u>1% decrease</u>	<u>Current rate</u>	<u>1% increase</u>
Proportionate share net pension (asset) liability	\$944,553	480,387	93,994

Pension expense and deferred items summary

For the year ended June 30, 2024, the School recognized pension expense of \$186,254 for its proportionate share of the pension expense. Additionally, the School recognized revenue of \$237,575 for support provided by the State. At June 30, 2024, the School reported its proportionate share of the deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred outflows</u>	<u>Deferred inflows</u>
Differences between expected and actual experience	\$39,359	-
Differences between expected and actual investment earnings	-	44,566
Changes of assumptions	-	-
Changes in proportion	98,708	9,808
<u>Contributions paid subsequent to the measurement date</u>	<u>99,046</u>	<u>-</u>
<u>Total deferred outflows and inflows of resources</u>	<u>\$237,113</u>	<u>54,374</u>

Deferred outflows of resources reported \$99,046 related to pensions resulting from the School's contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30

2024	\$13,888
2025	(4,936)
2026	72,484
2027	2,257

Pension plan fiduciary net position

The MPERS fiduciary net position has been determined using the same basis used to determine the net pension liability, deferred outflows and inflows of resources related to pension, and pension expense. For this purpose, revenues are recognized when earned and expenses are recognized when incurred. Therefore, benefit and administrative expenses are recognized when due and payable. Investments are reported at fair value.

Detailed information about the MPERS fiduciary net position is available in a separately issued MPERS financial report. That report may be obtained on the MPERS website at www.maineopers.org.

H. Other postemployment benefit (OPEB) obligations – life insurance

Plan description

The School participates in the State Employee and Teacher (SET) Group Life Insurance Plan, which is a cost-sharing, multiple-employer defined benefit OPEB plan administered by the Maine Public Employees

Retirement System (MPERS), which is a component unit of the State of Maine. MPERS assets are held in trust for the plan beneficiaries. MPERS is established and administered under the laws of the State of Maine.

Benefits provided

The group life insurance plans provide basic group life insurance benefits, during retirement, to retirees who participated in the plans prior to retirement for a minimum of 10 years (the 10-year participation requirement does not apply to recipients of disability retirement benefits).

The level of coverage in retirement is initially set to an amount equal to the retiree’s average final compensation. The initial amount of basic group life insurance is then subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

Contributions and funding policy

Premium rates are those determined by the MPERS Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for basic life insurance coverage for retired teachers are paid by the State as the total dollar amount of each year’s annual required contribution.

The State of Maine made contributions to the SET plan on-behalf of the School of \$8,316 for the year ended June 30, 2024. The School and employees are not required to contribute to the SET plan.

Proportionate share of the net OPEB liability

At June 30, 2024, the School reported no liability for its proportionate share of the net OPEB liability. The State’s proportionate share of the net OPEB liability associated with the School was \$60,639, for a total of \$60,639. The OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The School’s proportion of the OPEB liability was 0% at the end of the measurement period.

Actuarial assumptions

The total OPEB liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions:

Actuarial valuation date	June 30, 2023
Measurement date	June 30, 2023
Actuarial cost method	Entry age normal
Asset valuation method	Fair value
Assumptions	
Investment rate of return	6.50%
Inflation rate	2.75%
Annual salary increases	2.80%-13.03%

Mortality rates are based on the 2010 Public Plan Teacher Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC_2020 model.

The actuarial assumptions used for the year ended June 30, 2023 actuarial valuation were based on the results of an actuarial experience study for the period of July 1, 2015 through June 30, 2020.

Long-term expected rate of return

Assets of the plans are pooled for investment purposes and are allocated to each plan based on each plan’s fiduciary net position. The long-term expected rate of return on the Plans’ investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the target asset allocation as of June 30, 2023 are summarized in the following table:

<u>Asset class</u>	<u>Long-term expected real rate of return</u>
Public equities	6.0%
Real estate	5.2%
Traditional credit	3.2%
U.S. government securities	2.3%

Discount rate

The discount rate used to measure the collective total OPEB liability was 6.5% for 2023. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

OPEB expense

For the year ended June 30, 2024, the School recognized OPEB expense of \$7,846 for its proportionate share of the OPEB expense. Additionally, the School recognized revenue of \$8,316 for support provided by the State.

OPEB plan fiduciary net position

The MPERS fiduciary net position has been determined using the same basis used to determine the net OPEB liability, deferred outflows and inflows of resources related to OPEB, and OPEB expense. For this purpose, revenues are recognized when earned and expenses are recognized when incurred. Therefore,

benefit and administrative expenses are recognized when due and payable. Investments are reported at fair value.

Detailed information about the MPERS fiduciary net position is available in a separately issued MPERS financial report. That report may be obtained on the MPERS website at www.maineper.org.

J. Fund Balance

Components of fund balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>
General fund - budget appropriation	\$ -	-	488,975
School construction	655,891	-	-
Student activity funds	-	3,311	-

K. Interfund balances

The outstanding balances between funds result from receipts and disbursements being made through consolidated cash accounts held by the general fund. The composition of interfund balances as of June 30, 2024, is as follows:

<u>Receivable fund (due from)</u>	<u>Payable fund (due to)</u>	<u>Amount</u>
General fund	BIA admin	\$89,162
General fund	Maine DOE grants	28,216
General fund	School construction	4,384
Indian school equalization program	General fund	1,060,831
BIA facilities	General fund	129,408
BIA grants	General fund	1,005,807
Headstart	General fund	23,949
<u>Total</u>		<u>\$2,341,757</u>

L. Interfund transfers

The composition of interfund transfers for the year ended June 30, 2024, is as follows:

	<u>Transfers in</u>		
	<u>BIA admin</u>	<u>BIA facilities</u>	<u>Total</u>
Transfers out			
General fund	\$512,921	311,950	824,871

During the year, transfers are used to move funds from the general fund to the BIA admin, BIA facilities, and day care funds to offset deficits generated from operations.

M. Risk management

The School is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The School carries commercial insurance and participates in a public entity risk pool sponsored by the Maine School Management Association. Based on the coverages provided, the School is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2024.

N. Contingencies

The School participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the School's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the School anticipates such amounts, if any, will be immaterial.

The School is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the School's legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the School.

O. Reclassification of funds, fund balance, and net position

As of July 1, 2023, the School has reclassified its financial statements to include student activity funds as a special revenue fund. These were reported as custodial funds in prior fiscal years. This reclassification increased fund balance and net position in the special revenue funds and governmental activities by \$2,915. The School also combined the BIA admin, BIA facilities, and BIA grants funds into one fund: BIA programs.

	Funds		Government-wide	
	Special revenue	Custodial	Governmental	Fiduciary
June 30, 2023, as previously reported	\$ -	2,915	30,729,689	2,915
Change in fund type	2,915	(2,915)	2,915	(2,915)
June 30, 2023, as reclassified	\$2,915	-	30,732,604	-

Pleasant Point Passamaquoddy School Committee

Maine Indian Education

Required supplementary information

Schedule of the School's proportionate share of the net pension liability

Maine Public Employees Retirement System

Last ten fiscal years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
School's proportion of the net pension liability	0.0317%	0.0264%	0.0204%	0.0281%	0.0272%	0.0302%	0.0363%	0.3630%	0.0361%	0.0301%
School's proportionate share of the net pension liability \$	480,387	392,477	172,362	459,055	399,099	407,424	527,474	641,245	352,772	324,682
State's proportionate share of the net pension liability associated with the School	1,691,853	1,595,966	773,326	1,738,773	1,422,081	1,216,482	1,053,649	1,307,930	1,075,786	678,804
Total \$	2,172,240	1,988,443	945,688	2,197,828	1,821,180	1,623,906	1,581,123	1,949,175	1,428,558	1,003,486
School's covered payroll \$	2,124,789	1,894,456	1,906,178				Unavailable			
School's proportionate share of the net pension liability as a percentage of its covered payroll	22.61%	20.72%	9.04%							
Plan fiduciary net position as a percentage of the total pension liability	86.03%	85.79%	90.90%	81.03%	82.73%	82.90%	80.78%	76.21%	81.18%	83.91%

Schedule of the School's pension contributions

Maine Public Employees Retirement System

Last ten fiscal years (only four years available)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually determined contribution \$	99,046	81,510	72,747	79,297			Unavailable			
Contributions in relation to the contractually required contribution	(99,046)	(81,510)	(72,747)	(79,297)						
Contribution deficiency (excess) \$	-	-	-	-	-	-	-	-	-	-
School's covered payroll \$	2,215,804	2,124,789	1,894,456	1,906,178			Unavailable			
Contributions as a percentage of covered payroll	4.47%	3.84%	3.84%	4.16%						

Pleasant Point Passamaquoddy School Committee

Maine Indian Education

Required supplementary information

Schedule of the School's proportionate share of the net OPEB liability

Maine Public Employees Retirement System

Last ten fiscal years (only seven years available)

	2024	2023	2022	2021	2020	2019	2018
School's proportion of the net OPEB liability	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
School's proportionate share of the net OPEB liability	\$ -	-	-	-	-	-	-
State's proportionate share of the net OPEB liability associated with the School	60,639	62,740	29,486	62,239	58,548	53,720	43,107
Total	\$ 60,639	62,740	29,486	62,239	58,548	53,720	43,107
Plan fiduciary net position as a percentage of the total OPEB liability	56.97%	52.39%	62.90%	49.51%	49.22%	48.04%	47.29%

Pleasant Point Passamaquoddy School Committee

Maine Indian Education

Notes to required supplementary information

Pension plans

Changes of benefit terms - None

Changes of assumptions - The following are changes in actuarial assumptions used in valuations:

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Discount rate	6.50%	6.50%	6.50%	6.75%	6.75%	6.75%	6.875%	7.125%	7.125%	7.25%
Inflation rate	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	3.50%	3.50%	3.50%
Salary increases	2.80-13.03%	2.80-13.03%	2.80-13.03%	2.75% + merit	2.75-14.50%	2.75-14.50%	2.75-14.50%	3.50-13.50%	3.50-13.50%	3.50-13.50%
Cost of living increases	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.55%	2.55%	2.55%
Mortality rates - 2015 : RP2000 Combined Mortality Table projected forward to 2015 using Scale AA. 2016 : RP2014 Total Data Set Healthy Annuitant Mortality Table. 2021 : 2010 Public Plan Teacher Benefits-Weighted Healthy Retiree Mortality Table.										

Other postemployment benefit (OPEB) obligations - life insurance

Changes of benefit terms - None

Changes of assumptions - The following are changes in actuarial assumptions used in valuations:

	2023	2022	2021	2020	2019	2018	2017
Discount rate	6.50%	6.50%	6.50%	6.75%	6.75%	6.75%	6.875%

Pleasant Point Passamaquoddy School Committee

Maine Indian Education

Statement of revenues, expenditures, and changes in fund balance

Budget and actual

For the year ended June 30, 2024

(with comparative totals for the year ended June 30, 2023)

	2024				2023 actual
	Original budget	Final budget	Actual	Variance positive (negative)	
Revenues					
BIE grant revenues	\$ 859,570	859,570	1,023,020	163,450	859,570
ISEP grant revenues	132,780	132,780	159,520	26,740	132,780
BIA grant program enhancement	81,000	81,000	102,948	21,948	121,711
BIA ISEP transportation	138,054	138,054	86,030	(52,024)	138,054
CARES act - CRF	-	-	-	-	4,939
American Rescue Plan	266,036	266,036	19,102	(246,934)	126,079
CRRSA	78,000	78,000	-	(78,000)	278,119
Administrative cost grant	328,800	328,800	330,769	1,969	267,105
BIA grant part B infant/toddler 3-5	-	-	4,988	4,988	12,061
BIA grant IDEA part B	548,500	548,500	861,797	313,297	712,855
BIA title IIA grant	28,800	28,800	29,400	600	28,800
BIA Title I grant	201,761	201,761	314,245	112,484	269,028
BIA Title VI rural education	1,400	1,400	1,600	200	-
BIE Grant Title IVA	-	-	301,719	301,719	44,788
BIA facilities operations	182,138	182,138	224,950	42,812	314,126
BIA facilities maintenance	62,500	62,500	78,931	16,431	104,650
BIA JOM grant	5,000	5,000	-	(5,000)	-
State of Maine local entitlement	64,166	64,166	76,975	12,809	69,503
Impact aid	514,045	514,045	866,990	352,945	900,204
State of Maine GPA	3,223,290	3,223,290	3,252,699	29,409	2,906,976
Interest revenue	10,000	10,000	285,832	275,832	102,344
Other revenue	22,500	22,500	71,319	48,819	4,032
State of Maine MLTI & LMS	-	-	45,988	45,988	27,816
USDA grants	85,600	85,600	127,759	42,159	132,480
USDA summer food	7,500	7,500	5,311	(2,189)	1,955
State of Maine VII indian cultural	29,267	29,267	47,016	17,749	45,515
BSSS fees	-	-	-	-	75
BIA 21st century ASP	155,000	155,000	307,480	152,480	122,721
Headstart revenue	-	-	-	-	53,301
Total revenues	7,025,707	7,025,707	8,626,388	1,600,681	7,781,587

Pleasant Point Passamaquoddy School Committee

Maine Indian Education

Statement of revenues, expenditures, and changes in fund balance

Budget and actual

For the year ended June 30, 2024

(with comparative totals for the year ended June 30, 2023)

	2024			Variance positive (negative)	2023 actual
	Original budget	Final budget	Actual		
Expenditures					
Current:					
COVID	\$ -	-	404	(404)	-
CRRSA	77,149	77,149	-	77,149	278,119
ARP	266,036	266,036	22,752	243,284	93,581
Early childhood	-	-	-	-	94,573
Pre-kindergarten	75,320	75,320	147,498	(72,178)	103,444
Kindergarten to 2nd grade	547,324	547,324	384,740	162,584	511,723
Elementary - 3rd to 5th grade	260,231	260,231	342,083	(81,852)	220,974
Elementary - 6th to 8th grade	286,178	286,178	309,070	(22,892)	287,942
Special projects	175,322	175,322	351,858	(176,536)	155,091
Secondary	598,023	598,023	841,482	(243,459)	679,695
Technology education	148,981	148,981	136,678	12,303	109,141
Enhancement	80,902	80,902	95,677	(14,775)	75,187
Guidance	86,845	86,845	86,739	106	79,568
Facilities operations and maintenance	946,517	946,517	615,831	330,686	575,828
Student transportation	363,670	363,670	368,234	(4,564)	308,916
Food service	446,286	446,286	446,677	(391)	419,258
Secretarial	81,474	81,474	91,898	(10,424)	80,631
Physical education	98,725	98,725	95,907	2,818	88,573
School Board	30,100	30,100	25,141	4,959	25,331
Title I language	117,448	117,448	324,328	(206,880)	107,206
Title I reading	122,403	122,403	121,477	926	111,760
Title I math	101,239	101,239	99,187	2,052	94,850
Title VIIB - Indian cultural	181,723	181,723	167,111	14,612	162,405
Music and art	183,730	183,730	89,045	94,685	86,063
General administrative costs	457,318	457,318	454,797	2,521	437,461
Principal's office	209,937	209,937	182,976	26,961	242,906
Professional development	36,000	36,000	114,019	(78,019)	63,101
Curriculum coordinator	55,645	55,645	55,645	-	53,667
Special education - in-school	1,526,461	1,526,461	1,312,613	213,848	1,436,874
Special education - off-site costs	219,910	219,910	329,889	(109,979)	179,852
Total expenditures	7,780,897	7,780,897	7,613,756	167,141	7,163,720
Excess (deficiency) of revenues over (under) expenditures	(755,190)	(755,190)	1,012,632	1,767,822	617,867
Other financing sources (uses)					
Use of fund balance	755,190	755,190	-	(755,190)	-
Total other financing sources (uses)	755,190	755,190	-	(755,190)	-
Net change in fund balance - GAAP basis	-	-	1,012,632		617,867
Fund balance - beginning			3,665,605		3,047,738
Fund balance - end		\$	<u>4,678,237</u>		<u>3,665,605</u>

Pleasant Point Passamaquoddy School Committee

Maine Indian Education
 Combining balance sheet
 BIA programs
 June 30, 2024

	BIA admin	BIA facilities	BIA grants	Total BIA programs
Assets				
Accounts receivable	\$ 118,394	-	17,900	136,294
Due from other funds	-	129,408	1,005,807	1,135,215
Total assets	\$ 118,394	129,408	1,023,707	1,271,509
Liabilities				
Accounts payable	29,232	129,408	27,927	186,567
Due to other funds	89,162	-	-	89,162
Unearned revenues	-	-	995,780	995,780
Total liabilities	118,394	129,408	1,023,707	1,271,509
Fund balances				
Restricted	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	\$ 118,394	129,408	1,023,707	1,271,509

Pleasant Point Passamaquoddy School Committee

Maine Indian Education

Combining statement of revenues, expenditures, and changes in fund balances

BIA programs

For the year ended June 30, 2024

	BIA admin	BIA facilities	BIA grants	Total BIA programs
Revenues				
Intergovernmental	\$ 330,769	303,881	1,821,229	2,455,879
Total revenues	<u>330,769</u>	<u>303,881</u>	<u>1,821,229</u>	<u>2,455,879</u>
Expenditures				
Current:				
Instruction	-	-	954,444	954,444
Special education	-	-	866,785	866,785
Student and staff support	114,019	-	-	114,019
Administration	729,671	-	-	729,671
Facilities maintenance	-	615,831	-	615,831
Total expenditures	<u>843,690</u>	<u>615,831</u>	<u>1,821,229</u>	<u>3,280,750</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(512,921)</u>	<u>(311,950)</u>	<u>-</u>	<u>(824,871)</u>
Other financing sources (uses)				
Transfers in	512,921	311,950	-	824,871
Total other financing sources (uses)	<u>512,921</u>	<u>311,950</u>	<u>-</u>	<u>824,871</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, reclassified	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

Pleasant Point Passamaquoddy School Committee

Maine Indian Education
 Combining balance sheet
 Nonmajor governmental funds
 June 30, 2024

	Special revenue funds				Total nonmajor governmental funds
	Maine DOE grants	Headstart	Student activities	Capital project fund	
Assets					
Cash and cash equivalents	\$ -	-	3,311	660,275	663,586
Accounts receivable	32,433	-	-	-	32,433
Due from other funds	-	23,949	-	-	23,949
Total assets	\$ 32,433	23,949	3,311	660,275	719,968
Liabilities					
Accounts payable	4,217	-	-	-	4,217
Due to other funds	28,216	-	-	4,384	32,600
Unearned revenues	-	23,949	-	-	23,949
Total liabilities	32,433	23,949	-	4,384	60,766
Fund balances					
Restricted	-	-	-	655,891	655,891
Committed	-	-	3,311	-	3,311
Unassigned	-	-	-	-	-
Total fund balances	-	-	3,311	655,891	659,202
Total liabilities and fund balances	\$ 32,433	23,949	3,311	660,275	719,968

Pleasant Point Passamaquoddy School Committee

Maine Indian Education

Combining statement of revenues, expenditures, and changes in fund balances

Nonmajor governmental funds

For the year ended June 30, 2024

	Special revenue funds				Total nonmajor governmental funds
	Maine DOE grants	Headstart	Student activities	Capital project fund	
Revenues					
Intergovernmental	\$ 257,061	-	-	-	257,061
Miscellaneous	-	-	8,821	-	8,821
Total revenues	257,061	-	8,821	-	265,882
Expenditures					
Current:					
Instruction	47,016	-	-	-	47,016
Special education	76,975	-	-	-	76,975
Student and staff support	-	-	8,425	-	8,425
Food service	133,070	-	-	-	133,070
Total expenditures	257,061	-	8,425	-	265,486
Net change in fund balances	-	-	396	-	396
Fund balances - beginning, reclassified	-	-	2,915	655,891	658,806
Fund balances - ending	\$ -	-	3,311	655,891	659,202

Pleasant Point Passamaquoddy School Committee

Maine Indian Education

Combining statement of revenues, expenditures, and changes in fund balances

BIA grants and Maine DOE grants

For the year ended June 30, 2024

	Beginning fund balance	Revenues	Expenditures	Ending fund balance
BIA grants				
Pre-school handicapped	\$ -	4,988	4,988	-
IDEA part B - special education	-	861,797	861,797	-
Title I	-	646,964	646,964	-
After school - 21st century	-	307,480	307,480	-
	\$ -	1,821,229	1,821,229	-
Maine DOE grants				
Local entitlement	\$ -	76,975	76,975	-
USDA food grants	-	133,070	133,070	-
Title VIIB - indian cultural	-	47,016	47,016	-
	\$ -	257,061	257,061	-

PLEASANT POINT PASSAMAQUODDY SCHOOL COMMITTEE
 MAINE INDIAN EDUCATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2024

Federal Grantor Pass Through Grantor Program or Cluster Title	Federal AL Number	Pass Through Grantor Number	Federal Expenditures	Expenditures to Subrecipients
U.S. Department of Agriculture				
Passed through State of Maine-Department of Education and Cultural Services:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	3014	\$ 36,810	\$ -
National School Lunch Program	10.555	3022/3024	68,860	-
National School Lunch Program	10.555	N/A	7,768	-
Summer Food Service Program for Children	10.559	3016/3018	5,311	-
Fresh Fruit and Vegetable Program	10.582	3028	8,909	-
Subtotal Child Nutrition Cluster			<u>127,658</u>	<u>-</u>
Child and Adult Care Food Program	10.649	6184	653	-
Farm to School Grant	10.575	6671	624	-
Total U.S. Department of Agriculture			<u>128,935</u>	<u>-</u>
U.S. Department of the Interior				
Passed through Bureau of Indian Affairs:				
Indian School Equalization	15.042	A19AV00892	1,182,540	-
Indian School Student Transportation	15.044	A19AV00892	86,030	-
Administrative Cost Grant for Indian Schools	15.046	A19AV00892	330,769	-
Indian Education Facilities, Operations and Maintenance	15.047	A19AV00892	303,881	-
Education Enhancements	15.151	A19AV00892	102,948	-
Total U.S. Department of the Interior			<u>2,006,168</u>	<u>-</u>
U.S. Department of Education				
Passed through State of Maine-Department of Education and Cultural Services:				
Special Education Cluster (IDEA):				
Special Education - Grants to States	84.027A	3046	76,975	-
Passed through Bureau of Indian Affairs:				
Special Education - Grants to States	84.027A	A19AV00892	861,797	-
Special Education - Preschool Grants	84.173A	A19AV00892	4,988	-
Subtotal Special Education Cluster (IDEA)			<u>943,760</u>	<u>-</u>
Title I Grants to Local Educational Agencies	84.010A	A19AV00892	314,245	-
Twenty-first Century Community Learning Centers	84.287	A19AV00892	307,480	-
Rural Education	84.358	A19AV00892	1,600	-
Supporting Effective Instruction	84.367A	A19AV00892	29,400	-
Student Support and Academic Enrichment Program	84.424	A19AV00892	301,719	-

PLEASANT POINT PASSAMAQUODDY SCHOOL COMMITTEE
 MAINE INDIAN EDUCATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2024

Federal Grantor Pass Through Grantor Program or Cluster Title	Federal AL Number	Pass Through Grantor Number	Federal Expenditures	Expenditures to Subrecipients
Passed through State of Maine-Department of Education and Cultural Services: Education Stabilization Fund under the Coronavirus Aid, Relief and Economic Security Act	84.425B	N/A	37,267	
Passed through Bureau of Indian Affairs: Education Stabilization Fund under the Coronavirus Aid, Relief and Economic Security Act	84.425U	A19AV00892	19,102	-
			<u>56,369</u>	<u>-</u>
Passed through State of Maine-Department of Education and Cultural Services: Indian Education Grants to Local Educational Agencies (Title VII)	84.060A	S060A210971	47,016	-
Direct Award: Impact Aid	84.041B	N/A	866,990	-
Total U.S. Department of Education			<u>2,868,579</u>	<u>-</u>
TOTAL FEDERAL ASSISTANCE			<u>\$ 5,003,682</u>	<u>\$ -</u>

PLEASANT POINT PASSAMAQUODDY SCHOOL COMMITTEE

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Pleasant Point Passamaquoddy School Committee under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Pleasant Point Passamaquoddy School Committee, it is not intended to and does not present the financial position, changes in net position or cash flows of the Pleasant Point Passamaquoddy School Committee.

2. Summary of Significant Accounting Policies

- a. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and/or OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- b. The Pleasant Point Passamaquoddy School Committee does not use the 10% de minimus indirect cost rate as allowed under the Uniform Guidance.



Proven Expertise & Integrity

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Pleasant Point Passamaquoddy School Committee
Calais, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Pleasant Point Passamaquoddy School Committee as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Pleasant Point Passamaquoddy School Committee's basic financial statements and have issued our report thereon dated December 31, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Pleasant Point Passamaquoddy School Committee's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Pleasant Point Passamaquoddy School Committee's internal control. Accordingly, we do not express an opinion on the effectiveness of Pleasant Point Passamaquoddy School Committee's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the organization's financial statements will not be prevented or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Pleasant Point Passamaquoddy School Committee's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. We noted certain other matters that we reported to management of Pleasant Point Passamaquoddy School Committee in a separate letter dated December 31, 2024.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RHR Smith & Company

Buxton, Maine
December 31, 2024



Proven Expertise & Integrity

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
Pleasant Point Passamaquoddy School Committee
Calais, Maine

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Pleasant Point Passamaquoddy School Committee's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Pleasant Point Passamaquoddy School Committee's major federal programs for the year ended June 30, 2024. Pleasant Point Passamaquoddy School Committee's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Pleasant Point Passamaquoddy School Committee complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Pleasant Point Passamaquoddy School Committee and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Pleasant Point Passamaquoddy School Committee's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Pleasant Point Passamaquoddy School Committee's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error and express an opinion on Pleasant Point Passamaquoddy School Committee's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Pleasant Point Passamaquoddy School Committee's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Pleasant Point Passamaquoddy School Committee's compliance with the

compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Pleasant Point Passamaquoddy School Committee's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Pleasant Point Passamaquoddy School Committee's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

RHR Smith & Company

Buxton, Maine
December 31, 2024

PLEASANT POINT PASSAMAQUODDY SCHOOL COMMITTEE
MAINE INDIAN EDUCATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ___yes X no
- Significant deficiency(ies) identified? ___yes X no
- Noncompliance material to financial statements noted? ___yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ___yes X no
- Significant deficiency(ies) identified? ___yes X no

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported
in accordance with 2 CFR section 200.516(a)? ___yes X no

Identification of major programs:

<u>ALN Numbers</u>	<u>Name of Federal Program or Cluster</u>
15.042	Indian School Equalization
84.027A/84.173A	Special Education Cluster (IDEA)

Dollar threshold used to distinguish between type A and B: \$750,000

Auditee qualified as low-risk auditee? ___yes X no

Section II - Financial Statement Findings

None

Section III - Findings and Questioned Costs for Federal Awards

None

School Leader Recruitment and Selection Plan

Attachment 31: Leadership Recruitment Strategy

Leadership Position Overview

Position: Superintendent/Principal of Wabanaki High School Hybrid Charter School

Recruitment Timeline and Process

Phase 1: Preparation (January-March 2025)

1. Recruitment Preparation

- Develop comprehensive position description
- Establish selection committee
- Define specific recruitment strategies
- Approve recruitment budget

2. Selection Committee Composition

- Alberta Newell (Board Chair)
- Carole Binette (Vice-Chair)
- Rachael Nicholas (Treasurer)
- Two additional board members with educational expertise
- External educational consultant (optional)

Phase 2: Recruitment (April-June 2025)

1. Recruitment Channels

- Native American educational networks
- Charter school association job boards
- Higher education institution networks
- Professional educational leadership associations
- Targeted social media campaigns
- Direct outreach to indigenous education professionals

2. Recruitment Advertising Platforms

- National Indian Education Association job board
- Chronicle of Higher Education
- EdWeek Career Center
- LinkedIn Education Networks
- Tribal college job networks
- Maine Department of Education networks

Phase 3: Candidate Screening (July-August 2025)

1. Initial Screening Criteria

- Minimum Qualifications
 - Master's degree in Education Administration

- Demonstrated experience in charter school leadership
 - Understanding of indigenous education
 - Technology integration expertise
 - Cultural competency
- 2. **Comprehensive Candidate Evaluation**
 - Professional background review
 - Educational leadership experience
 - Cultural competency assessment
 - Technological innovation capabilities
 - Alignment with school's mission and vision

Phase 4: Interview and Selection (September 2025)

1. **Interview Stages**
 - Initial screening interviews
 - Comprehensive leadership interviews
 - Presentation of educational vision
 - Community stakeholder panel interview
 - Tribal community leadership consultation
2. **Selection Criteria**
 - Educational Leadership Experience
 - Minimum 5 years in educational administration
 - Charter school development experience
 - Hybrid learning model understanding
 - Cultural Competency
 - Demonstrated commitment to indigenous education
 - Understanding of Wabanaki cultural preservation
 - Experience working with Native American communities
 - Technological Innovation
 - Proven track record in educational technology integration
 - Experience with virtual and hybrid learning models
 - Educational Philosophy
 - Alignment with school's mission
 - Innovative approach to culturally responsive education
 - Commitment to student-centered learning
 - Leadership Capabilities
 - Strategic planning skills
 - Community engagement expertise
 - Collaborative leadership approach

Phase 5: Onboarding (October-December 2025)

1. **Transition Planning**
 - Comprehensive onboarding program
 - Mentorship from current leadership
 - Strategic planning collaboration
 - Community introduction initiatives

Compensation and Support

- Competitive salary aligned with regional educational leadership rates
- Comprehensive benefits package
- Professional development support
- Cultural competency training
- Technology integration resources

Contingency Planning

- Interim leadership strategy
- Succession planning
- Ongoing leadership development

Key Performance Expectations

1. Successfully launch hybrid charter school
2. Develop robust cultural education program
3. Implement innovative technological learning approaches
4. Build strong community partnerships
5. Ensure academic and cultural excellence

Diversity and Inclusion Commitment

- Preference for Native American candidates
- Commitment to culturally responsive leadership
- Comprehensive and unbiased selection process

Budget Allocation

- Recruitment advertising: \$5,000
- Search consultant (optional): \$10,000
- Interview and selection process: \$3,000
- Relocation support: \$7,500
- Total recruitment budget: \$25,500

Contact for Recruitment Inquiries

- Alberta Newell, Board Chair
- Email: [Board contact information]
- Phone: [Contact number]

Conclusion

This comprehensive recruitment plan ensures a thorough, culturally sensitive, and strategic approach to selecting a transformative leader for Wabanaki High School Hybrid Charter School.

