



ALLEGIANCE STEAM ACADEMY

REGULAR MEETING OF THE BOARD OF DIRECTORS

March 6, 2023

5:00 pm

**Meeting Location:
The Den
5862 C St.
Chino, CA 91710**

View Online: <https://zoom.us/j/94095362729>

Telephone: (669) 900-6833; Meeting ID: 940 9536 2729

AGENDA

INSTRUCTIONS FOR PRESENTATIONS TO THE BOARD BY PARENTS AND CITIZENS

Allegiance STEAM Academy- Thrive charter school (“Allegiance STEAM Academy”), also known as ASA Thrive, is a direct-funded, independent, public charter school operated by the Allegiance STEAM Academy nonprofit public benefit corporation and governed by Allegiance STEAM Academy, Incorporated corporate Board of Directors (“Board”). The purpose of a public meeting of the Board, is to conduct the affairs of Allegiance STEAM Academy in public. We are pleased that you are in attendance and hope you will visit these meetings often. Your participation assures us of continuing community interest in our school.

1. Agendas are available to all audience members at the meeting. Note that the order of business on this agenda may be changed without prior notice. For more information on this agenda, please contact Allegiance at: info@asathrive.org
2. “Request to Speak” forms are available to all audience members who wish to speak on any agenda items or under the general category of “Public Comments.”
3. “Public Comments” are set aside for members of the audience to comment. However, due to public meeting laws, the Board can only listen to your issue, not take action. The public is invited to address the Board regarding items listed on the agenda. Comments on an agenda item will be accepted during consideration of that item, or prior to consideration of the item in the case of a closed session item. Please turn in comment cards to the Board Secretary prior to the item you wish to speak on. These presentations are limited to three (3) minutes.
4. In compliance with the Americans with Disabilities Act (ADA) and upon request, Allegiance STEAM Academy may furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Individuals who require appropriate alternative modification of the agenda in order to participate in Board meetings are invited to contact Allegiance STEAM Academy.

I. Preliminary

A. Call to Order

The meeting was called to order by the Board Chair at _____.

B. Roll Call

Present Absent

Troy Stevens, President	_____	_____
Marcilyn Jones, Secretary	_____	_____
Samantha Odo, Treasurer	_____	_____
Claudia Reynolds, Member	_____	_____
Shantay Thompson, Member	_____	_____

C. Student Celebrations:

- a. **Mr. Shipes - Capstone Projects**
- b. **2nd Grade Seussical Performance**

D. Approval of Agenda for the Regular Board Meeting for March 6, 2023

It is recommended that the Board of Directors approve the Agenda for Regular Board Meeting for March 6, 2023.

Motion: _____ Second: _____ Roll Call: _____

II. Public Announcement for Reason for Closed Session:

A. Public Comments on Closed Session Items

Comments related to closed session items shall be limited to no more than three minutes. If you wish to speak on an item that will be discussed in a closed session, please turn in a comment card to the Board Secretary.

B. Closed Session- For Discussion/Possible Action

Potential Litigation: One Matter

III. Open Session:

A. Pledge of Allegiance

B. Public Comments- Items not on the Agenda

No individual presentations shall be for more than three (3) minutes. Ordinarily, Board members will not respond to presentations and no action can be taken. However, the Board may give direction to staff following a presentation.

C. ITEMS SCHEDULED FOR INFORMATION:

1. **Update from Parents and Community for Kids**
2. **School Site Council Report**
3. **PAL Report**
4. **Staff Report - ASA Chino**
5. **Principal's Report - ASA Chino**
6. **Principal's Report - ASA Fontana**
7. **CEO's Report**

D. ITEMS SCHEDULED FOR CONSENT:

1. **Minutes for the Regular Meeting of the Board of Directors February 6, 2023**
2. **Check Register for January, 2023**

Motion: _____ Second: _____ Roll Call: _____

E. ITEMS SCHEDULED FOR DISCUSSION/ACTION:

1. **Financial Update for January, 2023**

(see attached)

It is recommended the Board of Directors:

Adopt and approve the Financial Update for January, 2023

Motion: _____ Second: _____ Roll Call: _____

2. **Revised FY23 Budget- ASA Chino**

(see attached)

It is recommended the Board of Directors:

Adopt and approve the Revised FY23 Budget - ASA Chino

Motion: _____ Second: _____ Roll Call: _____

3. **Revised FY23 Budget- ASA Fontana**

(see attached)

It is recommended the Board of Directors:

Adopt and approve the Revised FY23 Budget - ASA Fontana

Motion: _____ Second: _____ Roll Call: _____

4. **2022-23 ASA Chino CHARTER SCHOOL INTERIM REPORT --
ALTERNATIVE FORM**

(see attached)

It is recommended the Board of Directors:

Adopt and approve the 2022-23 ASA Chino CHARTER SCHOOL INTERIM REPORT -- ALTERNATIVE FORM

Motion: _____ Second: _____ Roll Call: _____

5. **Annual Audit: FY21-22**

California Education Code sections 47605.6(m) and 41020(h)

It is recommended the Board of Directors:

Adopt and approve the ASA Annual Audit for FY 2021-22

Motion: _____ Second: _____ Roll Call: _____

6. **Transfer of Federal and State Educationally Related Mental Health Services Funds from Member LEAs to SELPA via the Administrative Unit**

(see attached)

It is recommended the Board of Directors:

Adopt and approve the Transfer of Federal and State Educationally Related Mental Health Services Funds from Member LEAs to SELPA via the Administrative Unit

Motion: _____ Second: _____ Roll Call: _____

7. **Bullying Prevention Proposal: Rose Ann Bemontre, LLC**

(see attached)

It is recommended the Board of Directors:

Adopt and approve the Bullying Prevention Proposal: Rose Ann Bemontre, LLC in the amount of up to \$20,000.00

Motion: _____ Second: _____ Roll Call: _____

8. **Job Description: Executive Assistant to the CEO**

(see attached)

It is recommended the Board of Directors:

Adopt and approve the Job Description: Executive Assistant to the CEO

Motion: _____ Second: _____ Roll Call: _____

F. COMMUNICATIONS

- 1. **Comments from CEO**
- 2. **Comments from Board of Directors**

G. ADJOURNMENT

- 1. **It is recommended the Board of Directors:**

Adjourn the Regular Meeting of the Board of Directors for March 6, 2023

Motion: _____ Second: _____ Roll Call: _____



ALLEGIANCE STEAM ACADEMY

REGULAR MEETING OF THE BOARD OF DIRECTORS

February 6, 2023

5:00 pm

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Chino, CA 91710**

View Online: <https://zoom.us/j/94095362729>

Telephone: (669) 900-6833; Meeting ID: 940 9536 2729

Meeting Minutes

INSTRUCTIONS FOR PRESENTATIONS TO THE BOARD BY PARENTS AND CITIZENS

Allegiance STEAM Academy- Thrive charter school ("Allegiance STEAM Academy"), also known as ASA Thrive, is a direct-funded, independent, public charter school operated by the Allegiance STEAM Academy nonprofit public benefit corporation and governed by Allegiance STEAM Academy, Incorporated corporate Board of Directors ("Board"). The purpose of a public meeting of the Board, is to conduct the affairs of Allegiance STEAM Academy in public. We are pleased that you are in attendance and hope you will visit these meetings often. Your participation assures us of continuing community interest in our school.

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4. In compliance with the Americans with Disabilities Act (ADA) and upon request, Allegiance STEAM Academy may furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Individuals who require appropriate alternative modification of the agenda in order to participate in Board meetings are invited to contact Allegiance STEAM Academy.

I. Preliminary

A. Call to Order

The meeting was called to order by the Board Chair at 5:05PM.

B. Roll Call

	Present	Absent
Troy Stevens, President	<u> X </u>	<u> </u>
Marcilyn Jones, Secretary	<u> X </u>	<u> </u>
Samantha Odo, Treasurer	<u> X </u>	<u> </u>
Claudia Reynolds, Member	<u> X </u>	<u> </u>

C. Student Celebrations - Mrs. Tolliver's Ancient Egypt Presentations

*Tolliver / 6th grade presentation Ancient Egypt - Jobs, Gods & Goddess, Art Structures.
Students presented Raj Thota, Josiah Rangel, Charlotte Chen, Ryker Hoekwater.*

D. Approval of Agenda for the Regular Board Meeting for February 6, 2023

It is recommended that the Board of Directors approve the Agenda for Regular Board Meeting for February 6, 2023.

Motion: Sam Second: Marcy Roll Call: Passes4-0

II. Public Announcement for Reason for Closed Session:

A. Public Comments on Closed Session Items

Comments related to closed session items shall be limited to no more than three minutes. If you wish to speak on an item that will be discussed in a closed session, please turn in a comment card to the Board Secretary.

No Comments

B. Closed Session- For Discussion/Possible Action

Potential Litigation: One Matter

Closed Session began at 5:21PM and OPened Session at 6:36PM

III. Open Session:

A. Pledge of Allegiance

B. Public Comments- Items not on the Agenda

No individual presentations shall be for more than three (3) minutes. Ordinarily, Board members will not respond to presentations and no action can be taken. However, the Board may give direction to staff following a presentation.

Tony Flores - father of ASA student, recommended the board include one member that lives in the local community around ASA and asked the board to consider adding this to the bylaws. He asked that the Board consider 3 things; Sensitivity to community needs, Transparent local community, partnership local buss.

C. ITEMS SCHEDULED FOR INFORMATION:

1. Update from Parents and Community for Kids

Erica Lee - Color Run next week on Feb 17th. They have a goal to raise \$40K to use towards campus beautification and all school education events. Teachers will receive 10% of all money raised. They are still in need of corporate/business sponsors. Asked that we all ask friends with business to consider sponsoring the Color Run. PAL will also be helping with the theme of Color Run. Feb 22nd Crumbl Cookie is this month's fundraiser and ASA will earn 15% of the sales. March 12th will be our Daughter & Someone Special Dance. We need volunteers for all upcoming events.

2. School Site Council Report - No Report

No report, but will have a report next meeting

3. PAL Report

Mrs. Cameron - 7th grade PAL students will work with the Fun Run and hold a spirit week in conjunction with character themes that will be presented to students during the Fun Run week. 8th grade is working on an incentive program to produce music. 7th grade is also working on hosting a multicultural week.

4. Staff Report - ASA Chino

Mrs. Lazo shared that ASA took over the Ontario Reign game where students performed during the break. It was a great community event.

There was an ELAC meeting last Monday where strategies were shared with families on how to help and support students even if they do not speak English in the home. In January the staff participated in several professional development sessions of analyzing data, differentiation strategies, and our counselor Ms.

Wendy Dastrup presented about critical conversations with parents. Our basketball teams competed in a tournament at Ontario Christian. We held our first cross country meet with 5 schools participating. Special thank you to our athletic director Coach Arellano for helping to grow our athletics program and Coach Cordts for helping set up the cross country meet. Mrs. Lazo and Mr. Guillen highlighted their presentation at San Bernardino county with Mrs.

Cunningham discussed teaching ELD in the STEAM Labs and encouraging academic language.

5. Principal's Report - ASA Chino

Valenta - Congrats on SLC's to our wolves and staff. Enjoyed joining SB presentation. There were many compliments by other people who attended the meeting. Very excited to announce our 8th grade promotion will be at Chino High's new auditorium. The reception can be in their MPR as well. Under \$300 to work with CVUSD The 8th grade promotion will be on May 24th 4-6pm. This Wednesday evening will be our Chino Lottery and we have 379 students in the lottery. The School Site Council next Monday will be focused on anti-bullying. The 22nd is the end of our current trimester and we will have an Awards assembly coming up.

6. Principal's Report - ASA Fontana

Espinoza - Congrats to everyone on successful SLC's. Enrollment 327-apps 190-accepted and 90-waitlist. Waiting on confirmation for a location before offering any more admissions. Social Media is our primary focus for advertisement. We have increased virtual tours for our English and Spanish speaking families. Thank you to Mrs. Lazo for the help with creating flyers. This Wed at 5pm we will host our 1st parent meeting to discuss facilities, enrollments and next steps. This meeting will be a zoom meeting.

7. CEO's Report

Cognetta - Huge thank you to all those involved in the board committee formed to help find the next board members. Thank you to Coach Alex and Mrs. Lazo for helping to set up our first Cross Country meet with 5 participating schools: Newman, Rhodes, Liberty, Canyon Hills, & ASA. A special thank you to Coach Cordts for developing the cross country program. Congratulations to Mrs. Lazo on helping ASA to receive the CA Classified Grant program where classified staff will be given money to pursue their educational goals such as teaching credentials, masters programs, etc.

D. ITEMS SCHEDULED FOR CONSENT:

- 1. Minutes for the Regular Meeting of the Board of Directors January 9, 2023**
- 2. Check Register for December, 2022**

Motion: Claudia Second: Sam Roll Call: Passes 4-0

E. ITEMS SCHEDULED FOR DISCUSSION/ACTION:

- 1. Nomination and Election of New Board Member**

Allegiance STEAM Academy Bylaws state in Article 7, Section 3 “the number of Directors shall be no less than three (3) and no more than five (5).”

It is recommended the Board of Directors:

- a. Nominate Mrs. Shantay Thompson and approve as a Director for the Allegiance STEAM Academy Board of Directors with a term beginning on February 6, 2023 expiring June, 2025

Motion: ___ Sam ___ Second: ___ Marcy ___ Roll Call: ___ Passes 4-0 ___

- b. Nominate Shehzad Bhojani and approve as a Director for the Allegiance STEAM Academy Board of Directors with a term beginning in July, 2023 and expiring June, 2026.

Motion: ___ Sam ___ Second: ___ Marcy ___ Roll Call: ___ Passes 5-0 ___

2. Financial Update for December, 2022

(see attached)

It is recommended the Board of Directors:

Adopt and approve the Financial Update for December, 2022

Motion: ___ Marcy ___ Second: ___ Sam ___ Roll Call: ___ Passes 5-0 ___

3. Revised FY23 Budget- ASA Chino

(see attached)

It is recommended the Board of Directors:

Adopt and approve the Revised FY23 Budget - ASA Chino

Motion: ___ Claudia ___ Second: ___ Troy ___ Roll Call: ___ Passes 5-0 ___

4. Revised FY23 Budget- ASA Fontana

(see attached)

It is recommended the Board of Directors:

Adopt and approve the Revised FY23 Budget - ASA Fontana

Motion: ___ Sam ___ Second: ___ Shantay ___ Roll Call: ___ Passes 5-0 ___

5. 2021-22 School Accountability Report Card - ASA Chino

(see [link](#))

It is recommended the Board of Directors:

Adopt and approve the 2021-22 School Accountability Report Card for ASA Chino

Motion: Marcy Second: Claudia Roll Call: Passes 5-0

6. 2023-24 Comprehensive School Safety Plan - ASA Chino

(see attached)

It is recommended the Board of Directors:

Adopt and approve the 2023-24 Comprehensive School Safety Plan

Motion: Marcy Second: Troy Roll Call: Passes 5-0

7. Course Description for Digital Literacy & CyberSecurity

(see attached)

It is recommended the Board of Directors:

Adopt and approve the **Course Description** for the Digital Literacy & CyberSecurity Middle School Course

Motion: Sam Second: Shantay Roll Call: Passes 5-0

8. Job Description: Executive Assistant to the CAO

(see attached)

It is recommended the Board of Directors:

Adopt and approve the Job Description: Executive Assistant to the CAO

Motion: Marcy Second: Claudia Roll Call: Passes 5-0

9. Job Description: Executive Assistant to the CEO

(see attached)

It is recommended the Board of Directors:

Adopt and approve the Job Description: Executive Assistant to the CEO

Troy wanted to ask if this job description could add the responsibility of board secretary. Dr. Cagnetta shared that it was written, but they agreed to update the language and table the motion.

Motion: Troy Second: Sam Roll Call: Does not pass

F. COMMUNICATIONS

1. Comments from CEO

Conversation with the Community opened the discussion of bullying. Excited to share at SSC next week and share what is known to work or not work. This is a historic moment for our organization because we welcomed our first board member that will represent the Fontana community.

2. Comments from Board of Directors

Claudia - *Welcome to the new board members. It has been an amazing time on the board. So excited for our inaugural students who are graduating this year. Some are my students and it's such a joy to see how amazing they are. We all play a part in our students.*

Troy - *Thanked the students for their presentation. Welcome to the new board members. Commented on Tony Flores' comment earlier. Two new board members are local family members of the community. Thank you to Mr. Flores for the comment. Thank you for all the sports that are happening on campus. Thanked the coaches for their leadership in sports. Thanked Mr G and Lazon for their SB presentation. Excited for the 8th grade promotions to be at Chino High. My son was an inaugural student and very excited for the celebration to come on campus. Thank you to Charter Schools and our ASA staff. They have played a huge part in our son's life. Parents please fill out the LCAP surveys.*

Marcy - *Happy Valentine's Day & Black History Month. Thank you for SLC's. Thank you teachers. Parents please complete the LCAP surveys. Congrats to Mr G and Lazo and requested an invite to the next presentation. Welcome to the new board members. Thank you to the student presenters. We appreciate everything you did tonight.*

Sam - *Thank you to teachers and students for the SLC's. A lot of work went into the SLC's and I am super proud of all of the students. Please volunteer, we need your help. Thank you to Mr G and Lazo. Very excited for the Inaugural 8th graders coming back for a celebration on Chino campus. Thank you to CVUSD for including us at many events. Welcome to the new board members. It was a difficult decision to make. Please consider applying again with new openings.*

Shantay - *Thank you for welcoming me to the board. Excited to work with Fontana and Chino.*

G. ADJOURNMENT

1. It is recommended the Board of Directors:

Adjourn the Regular Meeting of the Board of Directors for February 6, 2023 @ 7:40PM.

Motion: ___Sam___ Second: ___Marcy___ Roll Call: ___Passes 5-0___

Allegiance STEAM Academy - Chino

Check Register

For the period ended January 31, 2023

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
21930	Pali Institute	Field Trip - 01/09/23	1/5/2023	\$ 46,950.00
21931	San Bernardino County	Quarterly Line Count Jul-Sept 2022	1/6/2023	450.00
21932	San Bernardino County	Quarterly Line Count Jan-Jun 2022	1/6/2023	1,000.00
21933	San Bernardino County	STRS 12/2022	1/6/2023	134,616.62
21934	Confidential	Confidential	1/12/2023	44.95
21935	Carrie Birchler	Consulting Svcs - 01/23	1/12/2023	3,000.00
21936	Charter Impact	Business Mgmt svcs - 01/23	1/12/2023	25,594.00
21937	Chino Valley Unified School District	Portables Project	1/12/2023	33,493.51
21938	Cintas Corporation #150	Janitorial Supplies	1/12/2023	177.36
21939	Guitar Center Stores Stores, Inc dba Woodwind & Braqqswind	Supplies	1/12/2023	1,322.04
21940	Horace Mann Insurance Company	Insurance Svcs - 01/23	1/12/2023	953.22
21941	Optiva IT	IT Svcs - 01/23	1/12/2023	6,825.00
21942	Scoot.education	Sub Svcs - 12/12/22-12/16/22	1/12/2023	4,906.00
21943	Swing Education Inc	Sub Svcs - 12/10/22-12/16/22	1/12/2023	1,222.00
21944	Uplift + Empower	Consulting Svcs - 12/22	1/12/2023	3,750.00
21945	Blue Shield of California	Health Ins - 02/23	1/26/2023	21,587.28
21946	Rylee Borges	Reimb - 12/05/22	1/26/2023	28.52
21947	Braille Abilities, LLC	SpEd Svcs - 09/22	1/26/2023	831.00
21948	Chino Valley USD	Copier Lease - 11/01/22-11/30/22	1/26/2023	3,228.33
21949	Cintas Corporation #150	Janitorial Supplies	1/26/2023	177.36
21950	Gayle Hinazumi	SpEd Svcs - 11/22	1/26/2023	5,000.00
21951	Imperial Knights Production Company	The Imperial Knights - Deposit	1/26/2023	250.00
21952	Joy Jennings	Reimb - 08/05/22-12/10/22	1/26/2023	146.03
21953	M & M Sports	Apparel (24)	1/26/2023	374.97
21954	MetLife Small Business Center	Health Ins - 02/23	1/26/2023	3,451.33
21955	Vanessa Okamoto	Reimb - 07/25/22-08/08/22	1/26/2023	480.55
21956	Carlos Eusebio Rodriguez	Consulting Svcs - 06/22-12/22	1/26/2023	550.00
21957	Scoot.education	Sub Svcs - 01/09/23-01/12/23	1/26/2023	3,225.00
21958	Amrit Sidhu	Reimb - 12/15/22-01/08/23	1/26/2023	58.57
21959	Swing Education Inc	Sub Svcs - 01/07/23-01/13/23	1/26/2023	900.00
21960	UC Regents	Support Coach Project	1/26/2023	25,987.50
21961	Visser Bus Service	Field Trip - 01/09/23	1/26/2023	5,599.96
ACH	CalPERS	PERS PEPRA Pmt 11/22	1/3/2023	39,650.94
ACH	CalPERS	PERS Classic Pmt 11/22	1/3/2023	4,603.09
ACH	Aquarium of The pacific	Field Trip - 01/09/23	1/10/2023	736.00
ACH	CharterSafe	Package Premium & Workers Comp FY22/23	1/10/2023	22,859.00
ACH	Internal Revenue Services	Federal Tax Payment PPE011023	1/12/2023	6,245.81
ACH	Employment Development Department	State Tax Pmt SDI & CA PIT PPE011023	1/12/2023	1,014.45
ACH	Employment Development Department	State Tax Pmt SUI PPE011023	1/12/2023	919.43
ACH	Mid Atlantic Trust Company	Mid Atlantic	1/18/2023	6,735.00
ACH	WorldStrides	Educational Travel - 01/26/23	1/26/2023	3,276.00
ACH	Internal Revenue Services	Federal Tax Payment PPE012523	1/27/2023	68,043.95
ACH	Employment Development Department	State Tax Pmt SDI & CA PIT PPE012523	1/27/2023	22,308.93
ACH	Employment Development Department	State Tax Pmt SUI PPE012523	1/27/2023	13,173.02
ACH	Internal Revenue Services	Federal Tax Payment PPE103123	1/27/2023	466.46
ACH	Employment Development Department	2022 Q4 ETT Payment	1/30/2023	116.59
ACH	CalPERS	PERS PEPRA Pmt 12/22	1/31/2023	34,844.61
ACH	CalPERS	PERS Classic Pmt 12/22	1/31/2023	4,423.75
Total Disbursements Issued in January				\$ 565,598.13

Allegiance STEAM Academy - Fontana

Check Register

For the period ended January 31, 2023

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
80016	OnPages Ideas, Inc.	Hello Campus - Monthly Fee	1/12/2023	\$ 45.00
80017	PowerSchool Group, LLC	License - 01/01/23-12/31/23	1/12/2023	2,250.00
80018	Uplift + Empower	Consulting Svcs - 12/22	1/12/2023	<u>1,500.00</u>
			Total Disbursements Issued in January	<u>\$ 3,795.00</u>

Allegiance STEAM Academy - Chino

Check Register - greater than \$2,000

For the period ended January 31, 2023

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
Employee Benefits				
ACH	CalPERS	3202/9514 - PERS	1/3/2023	39,650.94
ACH	CalPERS	3202/9514 - PERS	1/3/2023	4,603.09
21933	San Bernardino County	3101/9513 - STRS	1/6/2023	134,616.62
ACH	CharterSafe	3601 - Workers' Compensation	1/10/2023	22,859.00
ACH	Internal Revenue Services	3301/3311/9512 - Payroll taxes	1/12/2023	6,245.81
ACH	Mid Atlantic Trust Company	3401 - Health and Welfare	1/18/2023	6,735.00
21945	Blue Shield of California	3401 - Health and Welfare	1/26/2023	21,587.28
21954	MetLife Small Business Center	3401 - Health and Welfare	1/26/2023	3,451.33
ACH	Internal Revenue Services	3301/3311/9512 - Payroll taxes	1/27/2023	68,043.95
ACH	Employment Development Department	3301/3311/9512 - Payroll taxes	1/27/2023	22,308.93
ACH	Employment Development Department	3301/3311/9512 - Payroll taxes	1/27/2023	13,173.02
ACH	CalPERS	3202/9514 - PERS	1/31/2023	34,844.61
ACH	CalPERS	3202/9514 - PERS	1/31/2023	4,423.75
				382,543.33
Books and Supplies				
Subagreement Services				
21942	Scoot.education	5103 - Substitute Teacher	1/12/2023	4,906.00
21957	Scoot.education	5103 - Substitute Teacher	1/26/2023	3,225.00
21950	Gayle Hinazumi	5102 - Special Education	1/26/2023	5,000.00
				13,131
Facilities, Repairs and Other Leases				
21937	Chino Valley Unified School District	Portables Project	1/12/2023	33,493.51
21948	Chino Valley USD	5603 - Equipment Leases	1/26/2023	3,228.33
				36,722
Professional/Consulting Services				
21930	Pali Institute	5806 - Special Activities	1/5/2023	46,950.00
21935	Carrie Birchler	5805 - General Consulting	1/12/2023	3,000.00
21936	Charter Impact	5811 - Management Fee	1/12/2023	25,594.00
21941	Optiva IT	5801 - IT	1/12/2023	6,825.00
21944	Uplift + Empower	5805 - General Consulting	1/12/2023	3,750.00
21960	UC Regents	5804 - Professional Development	1/26/2023	25,987.50
21961	Visser Bus Service	5806 - Special Activities	1/26/2023	5,599.96
ACH	WorldStrides	5806 - Special Activities	1/26/2023	3,276.00
				120,982

Total Disbursement over \$2,000 \$ 553,378.63

Allegiance STEAM Academy - Fontana

Check Register - greater than \$2,000

For the period ended January 31, 2023

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
80017	PowerSchool Group, LLC	4305 - Software	1/12/2023	2,250.00
				<u>2,250.00</u>
			Total Disbursement over \$2,000	\$ <u>2,250.00</u>



Allegiance STEAM Academy Schools

Monthly Financial Presentation – January 2023

January Highlights

Highlights

Chino Forecast

- Forecast surplus +\$547K, a +\$341k change from budget due to increases in revenue.
- Revenue forecast \$12.1M, a +\$1.29M increase includes one-time funds and LCFF entitlement recalculations inclusive of ADA yield hold harmless.
- Expenses forecasted \$11.5M, above budget +(\$958K). Due to one-time funds and staffing model changes.
- Cash ended the month at \$2.7M, 23% of expenses.

Fontana Forecast

- Forecast surplus +\$99.9K.
- Revenue forecast \$980k includes PCSGP and Growth Fund.
- Expenses forecast \$880K, above budget +(\$825K). Due to grant funds and staffing model changes.
- Cash ended the month at \$1.03M, 429 days of expenses.

Compliance and Reporting

- Annual audit (2021/22) extended
- 2nd Interim due March 15
- Federal Stimulus Annual Report due March 28
- Consolidated Application due March 31

Enrollment and Revenues

- P-1 enrollment and attendance below budget
- Forecasted enrollment and ADA adjusted below budget



Allegiance STEAM Academy -Thrive

Monthly Financial Presentation – January 2023

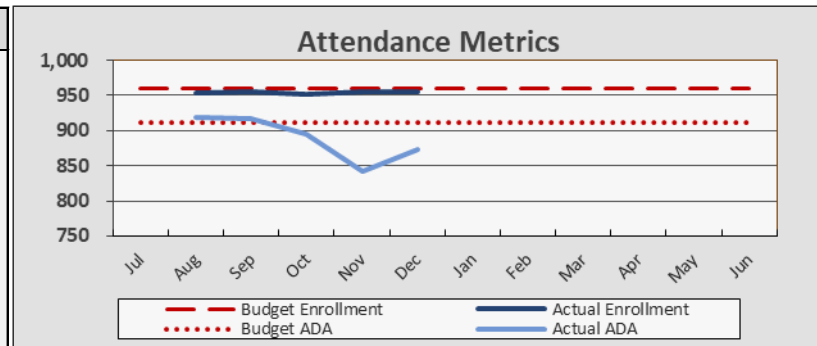
Attendance Data and Metrics



Enrollment and Per Pupil Data

Attendance Metrics

Enrollment & Per Pupil Data			
	<i>Actual</i>	<i>Forecast</i>	<i>Budget</i>
<i>Average Enrollment</i>	954	955	960
<i>ADA</i>	890	890	912
<i>Attendance Rate</i>	93.2%	93.2%	95.0%
<i>Unduplicated %</i>	36.0%	36.0%	34.5%
<i>Revenue per ADA</i>		\$27,244	\$11,868
<i>Expenses per ADA</i>		\$23,861	\$11,643



P-1 ADA Achieved 890

The forecasted enrollment is adjusted to 955 (down 5) from budget
 Changes in ADA will impact forecast revenue by approx. +\$10.5k per ADA

Revenue

- January Updates

- Year-To-Date –Variance in Year-to-Date due to the timing of receivable funds.
- Forecast revenue
 - State Aid-Rev Limit: Adjusted due to P-1 ADA and ADA Yield hold harmless.
 - Federal Revenue: Adjustment per one-time funds planned.
 - Other State revenue: One-time funds planned FY23-FY24.
 - Other Local Revenue: Fundraising

	One-Time Funding							
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
ELO-G ESSER II	100,450	\$ 364,915	\$ 7,291	\$ -	\$ -	\$ -	\$ -	\$ -
ESSER III 3213		88,902	259,563					
ESSER III 3214 Learning Loss		-	7,429					
Expanded Learning Opportunities Program FY21-22		79,673	73,021					
UPK/Pre-K		-	112,690					
Educator Effectiveness Block Grant		16,663	66,000	74,666				
Expanded Learning Opportunities Program FY22-23		-	137,176	344,451				
Instructional Material Block Grant		-	437,256	50,000	50,000	24,652		
Learning Recovery Emergency Block Grant	-	-	201,160	110,000	114,200	118,000	125,000	28,000
	\$ 100,450	\$ 1,005,206	\$ 1,301,586	\$ 579,117	\$ 164,200	\$ 142,652	\$ 125,000	\$ 28,000

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
Revenue			
State Aid-Rev Limit	\$ 4,170,367	\$ 4,022,217	\$ 148,150
Federal Revenue	306,776	304,616	2,160
Other State Revenue	436,854	423,535	13,318
Other Local Revenue	87,879	-	87,879
Total Revenue	\$ 5,001,876	\$ 4,750,369	\$ 251,507

	Annual/Full Year		
	Forecast	Budget	Fav/(Unf)
Revenue			
State Aid-Rev Limit	\$ 9,464,506	\$ 9,231,796	\$ 232,710
Federal Revenue	685,522	563,233	122,289
Other State Revenue	1,885,608	1,029,024	856,584
Other Local Revenue	87,879	-	87,879
Total Revenue	\$ 12,123,515	\$ 10,824,053	\$ 1,299,462

Revenue

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Total Revenue	\$ 12,123,515	\$ 10,824,053	\$ 1,299,462

Expenses



- **January Updates**
 - **Expenses update** – Expenses are slightly above budget due to one-time funds, and changes in the staffing model.

One-Time Funding Spending Plan								
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
ELO-G ESSER II	\$ 100,450	\$ 364,915	\$ 7,291	\$ -	\$ -	\$ -	\$ -	\$ -
ESSER III 3213		88,902	259,563	-	-	-	-	-
ESSER III 3214 Learning Loss		-	7,429	-	-	-	-	-
Expanded Learning Opportunities Program FY21-22		79,673	73,021	-	-	-	-	-
UPK/Pre-K		-	112,690	-	-	-	-	-
Educator Effectiveness Block Grant		16,663	66,000	74,666	-	-	-	-
Expanded Learning Opportunities Program FY22-23		-	137,176	344,451	-	-	-	-
Instructional Material Block Grant		-	437,256	50,000	50,000	24,652	-	-
Learning Recovery Emergency Block Grant		-	201,160	110,000	114,200	118,000	125,000	28,000
	\$ 100,450	\$ 1,005,206	\$ 1,301,586	\$ 579,117	\$ 164,200	\$ 142,652	\$ 125,000	\$ 28,000

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 2,633,661	\$ 2,730,662	\$ 97,002	\$ 4,800,510	\$ 4,959,781	\$ 159,271
Classified Salaries	926,000	810,891	(115,109)	1,814,430	1,524,944	(289,486)
Benefits	1,087,346	1,241,225	153,879	2,133,295	2,238,532	105,237
Books and Supplies	596,270	557,826	(38,444)	1,322,638	713,347	(609,291)
Subagreement Services	207,185	68,123	(139,062)	257,242	122,900	(134,342)
Operations	154,385	170,179	15,794	260,984	292,327	31,342
Facilities	41,577	13,883	(27,694)	48,863	23,800	(25,063)
Professional Services	527,591	388,027	(139,564)	929,800	742,015	(187,785)
Depreciation	7,407	292	(7,115)	8,595	500	(8,095)
Total Expenses	\$ 6,181,422	\$ 5,981,109	\$ (200,313)	\$ 11,576,357	\$ 10,618,145	\$ (958,211)

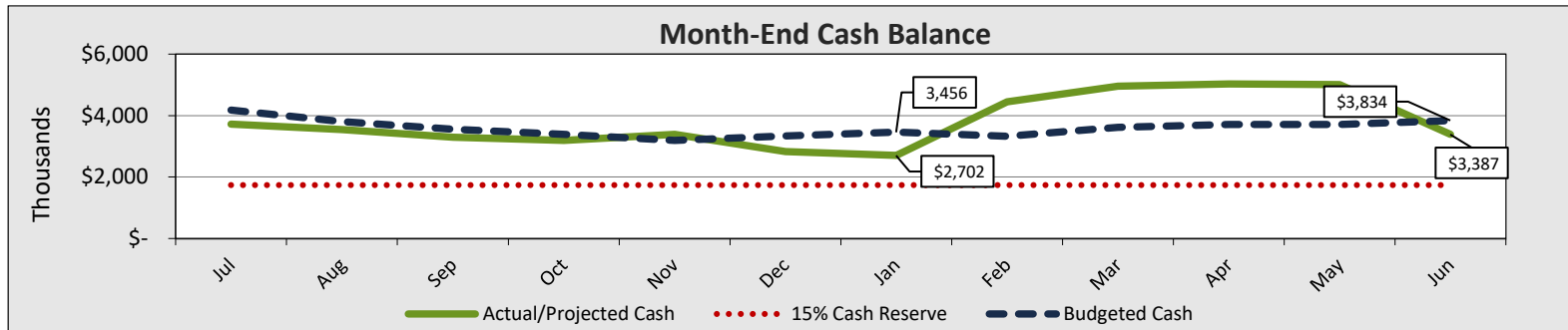
Surplus / (Deficit) & Fund Balance

- Current forecast annual surplus **\$547K**, **+\$341K** above budget due to changes in revenue increases from one-time funds and State Aid.
- School forecast ending fund balance of **\$5.8M (50.3%)**, 183-day expenses.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (1,179,546)	\$ (1,230,740)	\$ 51,194	\$ 547,158	\$ 205,908	\$ 341,250
Beginning Fund Balance	<u>5,277,829</u>	<u>5,277,829</u>		<u>5,277,829</u>	<u>5,277,829</u>	
Ending Fund Balance	<u>\$ 4,098,283</u>	<u>\$ 4,047,089</u>		<u>\$ 5,824,987</u>	<u>\$ 5,483,737</u>	
<i>As a % of Annual Expenses</i>	35.4%	38.1%		50.3%	51.6%	

Cash Balance

- Cash at month end **\$2.7 million, 23%** of expenses.
- Cash increase due to AR of +\$900K of one-time funds.





Allegiance STEAM Academy -Fontana

Monthly Financial Presentation – January 2023

Revenue

- **January Updates**
 - **Year-To-Date** –Variance in Year-to-Date due to the timing of receivable funds.
 - **Forecast revenue**
 - **Federal Revenue:** PCSGP Grant.
 - **Other State revenue:** Charter School Growth Fund.

Revenue

<i>Year-to-Date</i>		
Actual	Budget	Fav/(Unf)
\$ 27,204	\$ -	\$ 27,204
380,000	-	380,000
\$ 407,204	\$ -	\$ 407,204

<i>Annual/Full Year</i>		
Forecast	Budget	Fav/(Unf)
\$ 600,000	\$ -	\$ 600,000
380,000	-	380,000
\$ 980,000	\$ -	\$ 980,000



Expenses



- January Updates
 - Total forecasted expenses above budget due to awarded grant funds.

	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Expenses						
Certificated Salaries	\$ 78,641	\$ -	\$ (78,641)	\$ 152,652	\$ -	\$ (152,652)
Classified Salaries	23,227	-	(23,227)	28,687	-	(28,687)
Benefits	20,714	-	(20,714)	52,423	-	(52,423)
Books and Supplies	24,141	-	(24,141)	253,696	16,320	(237,376)
Subagreement Services	-	-	-	92,857	-	(92,857)
Operations	23	-	(23)	199,310	-	(199,310)
Professional Services	24,353	25,670	1,318	91,138	38,340	(52,798)
Interest	5,414	-	(5,414)	9,279	-	(9,279)
Total Expenses	\$ 176,511	\$ 25,670	\$ (150,841)	\$ 880,042	\$ 54,660	\$ (825,382)

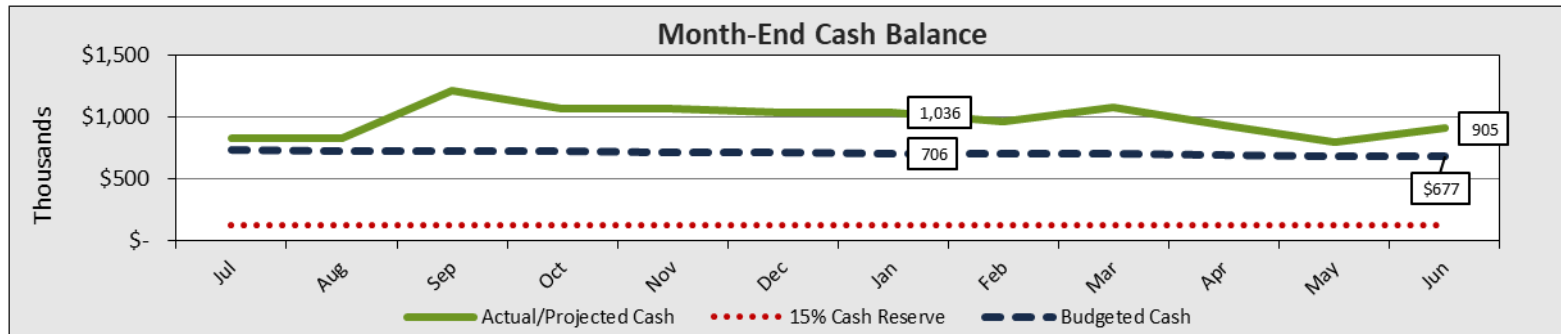
Surplus / (Deficit) & Fund Balance

- Forecast annual surplus **+99.9K, + 154K** above budget due to awarded grant funds.
- Fund balance forecast **+\$2.8k, (0.3%)**.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ 230,693	\$ (25,670)	\$ 256,363	\$ 99,958	\$ (54,660)	\$ 154,618
Beginning Fund Balance	<u>(102,773)</u>	<u>(102,773)</u>		<u>(102,773)</u>	<u>(102,773)</u>	
Ending Fund Balance	<u>\$ 127,919</u>	<u>\$ (128,443)</u>		<u>\$ (2,815)</u>	<u>\$ (157,433)</u>	
<i>As a % of Annual Expenses</i>	14.5%	-235.0%		-0.3%	-288.0%	

Cash Balance

- Current cash **\$1M, 429** days of expenses.
- Cash increase due to Charter School Growth Funds received \$380k.



Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Set by Authorizer (by Mar 15)	2nd Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second is due March 15 for the period ending January 31	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fg/sf/fr/calendar19district.asp
FINANCE	Mar-01	Prop 39 (facilities) - Deadline for a charter school to respond to a district's preliminary Proposition 39 proposal.	ASA	No	Yes	https://www.cde.ca.gov/sp/cs/as/proposition39.asp
DATA	Mar-10	CALPADS - Fall 2 deadline - Please be mindful that Level-2 certification within CALPADS means that these data have been reviewed and approved by your superintendent or IRC administrator. Failure to properly review and amend these data in CALPADS within the allotted amendment window will result in the improper certification of official Fall 2 data within CALPADS, which can impact a number of things, including LCFF funding, student course enrollments, staff assignments and English learner education services. Students' course enrollments, teacher course assignments, staff job assignments, FTE count and English Learner education services are reported datasets.	Charter Impact submits with data provided by ASA	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
FINANCE	Mar-28	Federal Stimulus Annual Report - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received through the CARES Act, the CRRSA Act, and the ARP. (ESSER I, GEER, ESSER II, ESSER III). LEAs are required to report status of funds for the period July 1, 2021 - June 30, 2022.	Charter Impact with ASA support	No	No	https://www.cde.ca.gov/fg/ct/anreporhelp.asp
FINANCE	Mar-28	E-Rate FCC Form 471 Due date (FY2023) - To apply for program discounts, applicants file an FCC Form 471 in EPC to provide USAC with information about the services they are requesting and the discount(s) for which they are eligible. The FCC Form 471 must be certified by March 28, 2023.	ASA	No	No	https://www.usac.org/si/tools/forms/
FINANCE	Mar-30	Pre-Kindergarten Planning and Implementation Grant Plan (if original 6/30/22 deadline was missed) - State law requires each LEA to create a plan articulating, how all children in the attendance area of the LEA will have access to full-day learning programs the year before kindergarten that meet the needs of parents, including through partnerships with the LEA's expanded learning offerings, the After-School Education and Safety Program, the California state preschool program, Head Start programs, and other community-based early learning and care programs (EC Section 8281.5). Under state law, the plan must be developed for consideration by the LEA's governing board or body at a public meeting on or before March 30, 2023 (extended from June 30, 2022.)	ASA	Yes	No	https://www.cde.ca.gov/ci/gs/em/
FINANCE	Mar-31	Consolidated Application (ConApp) reporting - Winter - The ConApp is used by the CDE to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. The winter release is submitted in January of each year and contains the LEA's entitlements for each funded program.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/co/cars.asp
FINANCE	Mar-31	Educator Effectiveness Block Grant Plan (if original 12/31/21 deadline was missed) - On or before March 31, 2023, LEA's must develop and adopt a plan delineating how the Educator Effectiveness funds will be spent including the professional development of teachers, administrators, paraprofessionals, and classified staff. The plan must be explained in a public meeting of the governing board of the school district or county board of education, or governing body of the charter school before its adoption in a subsequent public meeting.	ASA with Charter Impact support	Yes	No	https://www.cde.ca.gov/pd/ee/eef2021faq.asp

Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Apr-01 or sooner based on Authorizer	Audit Firm Selection - In accordance with Education Code (EC) Section 41020 (b) (3), if the governing board of a Local Educational Agency (LEA) does not have an audit contract in place by April 1, the County Superintendent of Schools, having jurisdiction over the LEA, shall provide for the audit and charge the LEA's fund for the cost incurred.	ASA with Charter Impact support	Yes	No	https://leginfo.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41020.&lawCode=EDC
FINANCE	Apr-01	File a Form 700 - Statement of Economic Interests (SEI) : The requirement is part of the Political Reform Act enacted in 1974, which was passed by California voters to promote integrity in state and local government by helping agency decision makers avoid conflicts between their personal interests and official duties. Depending on your local authorizer's conflict of interest policies, certain charter school officers and employees may be required to file Statements of Economic Interest with a filing officer by the April 1 deadline.	ASA	Yes	Yes	https://www.fppc.ca.gov/Form700.html
FINANCE	Apr-14	Federal Stimulus Reporting - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received through the CARES Act, the CRRSA Act, and the ARP. (ESSER I, GEER, ESSER II, ESSER III). LEAs are required to report status of funds for the period January 1, 2023- March 31, 2023.	Charter Impact with ASA support	No	No	https://www.cde.ca.gov/fg/cr/reporting.asp
FINANCE	Apr-30	Federal Cash Management - Period 4 - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; Title III Immigrant; and Title IV programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/cm/
FINANCE	Apr-30	Public Charter School Grant Program and Dissemination Grant Program - Qtr 3 - The California Public Charter Schools Grant Program (PCSGP) Quarterly Expenditure Report (QER) is the accountability document that reflects the dollar amount spent towards work plan activities. A QER is due to the California Department of Education's Charter Schools Division within 30 days of each respective quarter.	Charter Impact	No	Yes	https://www.cde.ca.gov/sp/cs/re/pcsgp.asp
FINANCE	Due Date TBD	CSFA Charter School Revolving Loan Application - The CA School Finance Authority's Charter School Revolving Loan Fund provides low-interest loans of up to \$250,000 to new charter schools in their first charter term to assist them with meeting the purposes of the school's approved charter. The program is available to any charter school that is not a conversion of an existing public school, and that has not yet completed the full term of its initial charter.	ASA with Charter Impact support	Yes	Yes	http://www.treasurer.ca.gov/csfa/csrlf/index.asp

Appendices

As of January 31, 2023

- Cash Flow – Monthly and Annual Forecast
- Statement of Financial Position (Balance Sheet)
- Statement of Cash Flows
- Detailed Month and YTD Budget vs. Actual
- Accounts Payable Aging
- Check Register
- Checks issued over \$2K – additional details

Allegiance STEAM Academy - Thrive

Monthly Cash Flow/Forecast FY22-23

Revised 02/27/2023



ADA = 890.01

	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Revenues																
8011 LCFF State Aid	-	334,819	334,819	645,990	559,360	602,675	602,675	602,675	636,193	636,193	636,193	636,193	636,193	6,863,977	6,875,006	(11,029)
8012 Education Protection Account	-	-	-	42,181	-	-	42,180	-	-	49,141	-	-	44,501	178,002	182,400	(4,398)
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	16,371	15,207	15,207	15,207	15,207	77,200	-	77,200
8096 In Lieu of Property Taxes	-	120,680	241,360	160,907	160,907	160,907	160,907	177,844	387,272	193,636	193,636	193,636	193,636	2,345,328	2,174,390	170,937
	-	455,499	576,179	849,078	720,267	763,582	805,762	780,519	1,039,836	894,176	845,036	845,036	889,537	9,464,506	9,231,796	232,710
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	8,767	18,799	18,799	18,799	18,799	20,790	104,755	105,303	(548)
8220 Federal Child Nutrition	-	-	-	57,835	33,735	25,083	19,934	9,022	9,022	9,022	9,022	9,022	18,044	199,742	91,488	108,254
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	59,339	-	-	-	-	-	-	-	80,312	80,119	193
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	-	4,111	12,323	-	-	-	-	-	16,430	16,761	(331)
8296 Other Federal Revenue	-	-	-	27,484	-	(1)	79,257	35,402	68,571	-	5,000	68,571	-	284,283	269,562	14,721
	-	-	-	85,319	33,735	84,421	103,301	65,513	96,392	27,822	32,822	96,392	59,804	685,523	563,233	122,289
Other State Revenue																
8311 State Special Education	-	30,352	30,351	-	-	-	-	48,390	91,630	91,630	91,630	91,630	102,617	578,229	555,763	22,466
8520 Child Nutrition	-	-	-	3,571	2,071	1,532	1,218	854	854	854	854	854	1,708	14,370	8,660	5,711
8550 Mandated Cost	-	-	-	-	-	15,472	-	-	-	-	-	-	-	15,472	15,472	0
8560 State Lottery	-	-	-	-	-	-	61,844	-	-	49,984	-	-	103,190	215,018	207,936	7,082
8598 Prior Year Revenue	-	-	-	-	-	331	34,885	-	-	-	-	-	-	35,216	-	35,216
8599 Other State Revenue	-	-	-	97,889	-	-	157,336	-	270,220	-	-	501,858	-	1,027,303	241,194	786,109
	-	30,352	30,351	101,460	2,071	17,335	255,284	49,244	362,703	142,467	92,484	594,341	207,515	1,885,608	1,029,024	856,584
Other Local Revenue																
8660 Interest Revenue	773	773	773	773	773	773	773	-	-	-	-	-	-	5,414	-	5,414
8699 School Fundraising	-	2,830	20,328	(336)	14,636	45,007	-	-	-	-	-	-	-	82,465	-	82,465
	773	3,603	21,101	437	15,409	45,780	773	-	-	-	-	-	-	87,879	-	87,879
Total Revenue	773	489,454	627,631	1,036,294	771,483	911,118	1,165,121	895,277	1,498,931	1,064,465	970,341	1,535,769	1,156,856	12,123,515	10,824,053	1,299,462
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	12,858	336,205	349,152	332,953	336,933	342,203	334,666	338,164	338,164	338,164	338,164	338,164	-	3,735,788	3,633,816	(101,972)
1170 Teachers' Substitute Hours	1,520	11,990	12,830	20,315	13,655	10,722	24,024	10,145	10,145	10,145	10,145	10,145	-	145,780	109,014	(36,766)
1175 Teachers' Extra Duty/Stipends	-	-	1,278	273	23,617	27,647	4,779	19,942	19,942	19,942	19,942	19,942	-	157,304	102,808	(54,496)
1200 Pupil Support Salaries	-	23,682	27,283	17,334	21,591	22,071	19,967	21,591	21,591	21,591	21,591	21,591	-	239,882	429,472	189,590
1300 Administrators' Salaries	44,296	46,017	29,417	34,528	42,324	42,324	32,328	43,528	43,528	43,528	43,528	43,528	-	488,876	536,670	47,794
1900 Other Certificated Salaries	-	4,727	4,727	15,982	4,727	4,727	(2,012)	-	-	-	-	-	-	32,879	148,000	115,121
	58,674	422,621	424,686	421,387	442,847	449,694	413,752	433,370	433,370	433,370	433,370	433,370	-	4,800,510	4,959,781	159,271
Classified Salaries																
2100 Instructional Salaries	-	95,327	86,089	85,729	75,502	61,283	85,732	103,917	103,917	103,917	103,917	100,492	-	1,005,821	896,035	(109,786)
2200 Support Salaries	15,289	28,957	27,872	30,121	31,921	32,562	43,735	36,933	36,933	36,933	36,933	36,933	-	395,119	319,709	(75,410)
2300 Classified Administrators' Salaries	6,933	6,933	3,813	6,188	7,588	6,188	6,188	6,188	6,188	6,188	6,188	6,188	-	74,772	83,200	8,428
2400 Clerical and Office Staff Salaries	27,000	27,000	27,339	24,955	24,917	24,377	25,819	31,333	31,333	31,333	31,333	31,333	-	338,073	226,000	(112,073)
2900 Other Classified Salaries	-	208	-	-	-	-	436	-	-	-	-	-	-	644	-	(644)
	49,222	158,425	145,113	146,993	139,928	124,410	161,909	178,371	178,371	178,371	178,371	174,946	-	1,814,430	1,524,944	(289,486)
Benefits																
3101 STRS	10,107	77,603	78,352	75,952	81,021	83,437	78,197	81,877	81,877	81,877	81,877	81,877	-	894,057	947,318	53,261
3202 PERS	12,488	36,211	34,656	36,803	33,571	29,478	35,839	46,653	46,653	46,653	46,653	45,757	-	451,415	386,878	(64,536)
3301 OASDI	2,922	10,062	8,780	9,784	9,257	7,652	10,133	11,401	11,401	11,401	11,401	11,182	-	115,377	94,547	(20,831)
3311 Medicare	1,514	8,299	8,108	8,090	8,362	8,155	8,204	8,876	8,876	8,876	8,876	8,826	-	95,062	94,029	(1,034)
3401 Health and Welfare	30,056	28,155	23,598	31,073	32,280	26,923	31,777	46,875	46,875	46,875	46,875	46,875	-	438,237	570,000	131,763
3501 State Unemployment	119	3,281	1,577	1,288	1,142	1,264	16,335	11,511	5,756	2,878	2,878	2,878	-	50,907	54,975	4,068
3601 Workers' Compensation	3,245	3,245	3,245	25,970	3,245	3,245	3,245	8,570	8,570	8,570	8,570	8,522	-	88,241	90,786	2,545
	60,451	166,856	158,317	188,959	168,878	160,154	183,731	215,764	210,008	207,130	207,130	205,918	-	2,133,295	2,238,532	105,237

Allegiance STEAM Academy - Thrive

Monthly Cash Flow/Forecast FY22-23

Revised 02/27/2023



ADA = 890.01

	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Books and Supplies																
4100 Textbooks and Core Materials	28,947	31,695	1,003	158,904	25,200	403	-	-	-	-	-	-	-	246,152	176,400	(69,752)
4200 Books and Reference Materials	-	-	-	182	-	-	-	12,104	12,104	12,104	12,104	12,104	-	60,700	20,700	(40,000)
4302 School Supplies	44	3,381	-	1,107	2,089	235	1,089	15,291	15,291	15,291	15,291	15,291	-	84,400	74,800	(9,600)
4305 Software	57,674	12,847	525	6,728	-	-	-	-	-	-	-	-	-	77,773	74,900	(2,873)
4310 Office Expense	-	6,172	1,075	3,937	12,152	5,201	360	12,095	12,095	12,095	12,095	12,095	-	89,371	108,000	18,629
4311 Business Meals	-	31	107	96	2,089	-	-	568	568	568	568	568	-	5,164	6,300	1,136
4400 Noncapitalized Equipment	-	8,243	712	44,461	18,862	14,422	1,322	427,317	-	-	-	-	-	515,338	152,100	(363,238)
4700 Food Services	-	(21,368)	-	61,405	35,807	47,983	21,152	19,753	19,753	19,753	19,753	19,753	-	243,741	100,147	(143,594)
	86,665	41,001	3,421	276,819	96,199	68,243	23,923	487,127	59,810	59,810	59,810	59,810	-	1,322,638	713,347	(609,291)
Subagreement Services																
5101 Nursing	-	-	-	-	-	315	-	5,677	5,677	5,677	5,677	5,677	-	28,700	28,700	-
5102 Special Education	-	3,477	11,985	18,747	40,623	33,139	5,831	3,000	3,000	3,000	3,000	3,000	-	128,803	52,000	(76,803)
5103 Substitute Teacher	-	544	6,504	12,481	33,334	29,953	10,253	1,305	1,305	1,305	1,305	1,305	-	99,595	42,000	(57,595)
5105 Security	-	-	-	-	-	-	-	29	29	29	29	29	-	143	200	57
	-	4,021	18,489	31,228	73,957	63,407	16,084	10,011	10,011	10,011	10,011	10,011	-	257,242	122,900	(134,342)
Operations and Housekeeping																
5201 Auto and Travel	-	-	62	-	145	412	-	170	170	170	170	170	-	1,471	1,400	(71)
5300 Dues & Memberships	11,910	-	-	2,871	1,239	-	-	1,283	1,283	1,283	1,283	1,283	-	22,434	15,000	(7,434)
5400 Insurance	9,735	9,735	9,735	9,735	9,735	9,735	9,735	9,649	9,649	9,649	9,649	9,649	-	116,391	116,000	(391)
5501 Utilities	8,565	8,565	8,565	8,565	8,565	8,565	8,565	8,565	8,565	8,565	8,565	8,565	-	102,782	137,100	34,318
5502 Janitorial Services	501	501	501	501	501	501	501	502	502	502	502	502	-	6,012	10,127	4,115
5531 ASB Fundraising Expense	-	-	-	-	673	-	-	-	-	-	-	-	-	673	-	(673)
5900 Communications	1,503	1,225	453	453	453	453	453	716	716	716	716	716	-	8,575	9,200	625
5901 Postage and Shipping	-	51	307	-	100	14	-	435	435	435	435	435	-	2,644	3,500	856
	32,214	20,077	19,623	22,125	21,412	19,680	19,254	21,320	21,320	21,320	21,320	21,320	-	260,984	292,327	31,342
Facilities, Repairs and Other Leases																
5603 Equipment Leases	-	459	-	2,651	35,389	-	3,078	643	643	643	643	643	-	44,792	18,100	(26,692)
5610 Repairs and Maintenance	-	-	-	-	-	-	-	814	814	814	814	814	-	4,071	5,700	1,629
	-	459	-	2,651	35,389	-	3,078	1,457	1,457	1,457	1,457	1,457	-	48,863	23,800	(25,063)
Professional/Consulting Services																
5801 IT	6,400	6,400	8,220	6,825	6,825	6,825	6,825	6,759	6,759	6,759	6,759	6,759	-	82,112	81,900	(212)
5802 Audit & Taxes	-	-	2,993	2,625	-	519	-	-	-	-	-	-	-	6,136	11,500	5,364
5803 Legal	-	-	-	948	-	15,338	-	869	869	869	869	869	-	20,631	21,500	869
5804 Professional Development	-	-	-	2,000	168	-	25,988	22,629	22,629	22,629	22,629	22,629	-	141,300	75,700	(65,600)
5805 General Consulting	-	3,000	5,100	6,213	7,500	4,949	5,800	20	20	20	20	20	-	32,660	26,000	(6,660)
5806 Special Activities/Field Trips	-	(75)	29,290	2,688	3,393	1,050	56,957	-	-	-	-	-	-	93,303	11,200	(82,103)
5807 Bank Charges	-	-	-	-	-	-	-	43	43	43	43	43	-	214	300	86
5808 Printing	-	-	-	-	-	-	-	657	657	657	657	657	-	3,286	4,600	1,314
5809 Other taxes and fees	20	454	-	-	-	679	2,700	164	164	164	164	164	-	4,672	2,300	(2,372)
5810 Payroll Service Fee	27	-	2,001	-	1,936	1,759	-	1,084	1,084	1,084	1,084	1,084	-	11,143	10,700	(443)
5811 Management Fee	20,295	23,068	21,218	24,601	20,993	25,972	25,594	21,719	21,719	21,719	21,719	21,719	-	270,335	212,461	(57,874)
5812 District Oversight Fee	-	13,665	17,285	24,173	22,907	22,907	24,173	23,416	31,195	26,825	25,351	25,351	-	257,248	276,954	19,706
5815 Public Relations/Recruitment	-	-	-	-	3,420	2,985	-	71	71	71	71	71	-	6,759	6,900	141
	26,742	46,512	86,106	70,072	67,141	82,981	148,037	77,430	85,209	80,839	79,365	79,365	-	929,800	742,015	(187,785)
Depreciation																
6900 Depreciation Expense	238	238	238	238	238	3,991	2,226	238	238	238	238	238	-	8,595	500	(8,095)
	238	238	238	238	238	3,991	2,226	238	238	238	238	238	-	8,595	500	(8,095)
Total Expenses	314,206	860,210	855,994	1,160,472	1,045,989	972,559	971,993	1,425,087	999,794	992,547	991,072	986,434	-	11,576,357	10,618,145	(958,211)
Monthly Surplus (Deficit)	(313,432)	(370,756)	(228,362)	(124,177)	(274,506)	(61,440)	193,127	(529,811)	499,137	71,919	(20,731)	549,335	1,156,856	547,158	205,908	341,250

Allegiance STEAM Academy - Thrive

Monthly Cash Flow/Forecast FY22-23

Revised 02/27/2023

ADA = 890.01



	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(313,432)	(370,756)	(228,362)	(124,177)	(274,506)	(61,440)	193,127	(529,811)	499,137	71,919	(20,731)	549,335	1,156,856	547,158		
Cash flows from operating activities																
Depreciation/Amortization	238	238	238	238	238	3,991	2,226	238	238	238	238	238	-	8,595		
Public Funding Receivables	703,184	(69,562)	(156,970)	(785,140)	(56,861)	(123,640)	(161,402)	2,278,666	-	-	-	-	(1,156,856)	471,418		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	(773)	(773)	(21,137)	(13,854)	(16,504)	(22,546)	(73,701)	-	-	-	-	-	-	(149,288)		
Prepaid Expenses	60,263	13,669	(50,071)	33,376	(54,610)	(13,776)	11,133	-	-	-	-	-	-	(16)		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(142,033)	27,311	(27,311)	-	-	-	511	-	-	-	-	-	-	(141,522)		
Accrued Expenses	(92,724)	200,847	(197,251)	27,072	58,104	(42,586)	87,068	-	-	-	-	-	-	40,529		
Deferred Revenues	13,748	24,270	434,733	760,969	541,218	258,225	(149,789)	-	-	-	-	(2,164,811)	-	(281,439)		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	(562,908)	(33,494)	-	-	-	-	-	-	(596,401)		
Total Change in Cash	228,470	(174,757)	(246,132)	(101,516)	197,078	(564,681)	(124,321)	1,749,093	499,375	72,156	(20,494)	(1,615,239)				
Cash, Beginning of Month	3,487,985	3,716,455	3,541,699	3,295,567	3,194,051	3,391,129	2,826,448	2,702,127	4,451,220	4,950,594	5,022,750	5,002,257				
Cash, End of Month	3,716,455	3,541,699	3,295,567	3,194,051	3,391,129	2,826,448	2,702,127	4,451,220	4,950,594	5,022,750	5,002,257	3,387,018				

Allegiance STEAM Academy - Fontana

Monthly Cash Flow/Forecast FY22-23

Revised 02/17/2023

ADA = 0.00



	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Federal Revenue																
8294 Title V, Part B - PCSG	-	-	27,204	-	-	-	-	-	190,932	-	-	190,932	-	409,068	-	409,068
	-	-	27,204	-	-	-	-	-	190,932	-	-	190,932	-	409,068	-	409,068
Other Local Revenue																
8990 Contributions, Restricted	-	-	-	-	380,000	-	-	-	-	-	-	-	-	380,000	-	380,000
	-	-	-	-	380,000	-	-	-	-	-	-	-	-	380,000	-	380,000
Total Revenue	-	-	27,204	-	380,000	-	-	-	190,932	-	-	190,932	-	789,068	-	789,068
Expenses																
Certificated Salaries																
1300 Administrators' Salaries	-	-	6,200	2,205	30,635	14,802	24,798	14,802	14,802	14,802	14,802	14,802	-	152,652	-	(152,652)
1900 Other Certificated Salaries	-	-	-	15,833	(15,833)	-	-	-	-	-	-	-	-	-	-	-
	-	-	6,200	18,038	14,802	14,802	24,798	14,802	14,802	14,802	14,802	14,802	-	152,652	-	(152,652)
Classified Salaries																
2100 Instructional Salaries	-	-	-	-	-	895	1,180	-	-	-	-	-	-	2,074	-	(2,074)
2300 Classified Administrators' Salaries	-	-	3,120	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	-	12,948	-	(12,948)
2400 Clerical and Office Staff Salaries	-	-	-	-	6,247	2,001	5,417	-	-	-	-	-	-	13,665	-	(13,665)
	-	-	3,120	1,092	7,339	3,988	7,688	1,092	1,092	1,092	1,092	1,092	-	28,687	-	(28,687)
Benefits																
3101 STRS	-	-	1,184	3,445	2,827	2,827	4,736	3,290	3,290	3,290	3,290	3,290	-	31,469	-	(31,469)
3202 PERS	-	-	792	277	593	1,012	1,951	126	126	126	126	126	-	5,253	-	(5,253)
3301 OASDI	-	-	163	55	132	235	416	-	-	-	-	-	-	1,000	-	(1,000)
3311 Medicare	-	-	128	274	244	268	451	242	242	242	242	242	-	2,578	-	(2,578)
3401 Health and Welfare	-	-	535	(246)	(318)	(318)	(1,505)	2,380	2,380	2,380	2,380	2,380	-	10,047	-	(10,047)
3501 State Unemployment	-	-	-	-	36	84	436	70	70	70	70	70	-	907	-	(907)
3601 Workers' Compensation	-	-	-	-	-	-	-	234	234	234	234	234	-	1,170	-	(1,170)
	-	-	2,801	3,805	3,515	4,107	6,485	6,342	6,342	6,342	6,342	6,342	-	52,423	-	(52,423)
Books and Supplies																
4100 Textbooks and Core Materials	-	-	-	-	-	8,846	-	-	-	-	-	-	-	8,846	-	(8,846)
4305 Software	-	-	-	-	-	4,500	2,250	-	-	-	-	-	-	6,750	-	(6,750)
4310 Office Expense	-	-	-	-	-	-	-	2,331	2,331	2,331	2,331	2,331	-	11,657	16,320	4,663
4311 Business Meals	-	-	-	-	-	302	-	-	-	-	-	-	-	302	-	(302)
4400 Noncapitalized Equipment	-	-	8,243	-	-	-	-	43,580	43,580	43,580	43,580	43,580	-	226,141	-	(226,141)
	-	-	8,243	-	-	13,648	2,250	45,911	45,911	45,911	45,911	45,911	-	253,696	16,320	(237,376)
Subagreement Services																
5102 Special Education	-	-	-	-	-	-	-	4,286	4,286	4,286	4,286	4,286	-	21,429	-	(21,429)
5106 Other Educational Consultants	-	-	-	-	-	-	-	14,286	14,286	14,286	14,286	14,286	-	71,429	-	(71,429)
	-	-	-	-	-	-	-	18,571	18,571	18,571	18,571	18,571	-	92,857	-	(92,857)
Operations and Housekeeping																
5201 Auto and Travel	-	-	-	-	23	-	-	-	-	-	-	-	-	23	-	(23)
5516 Miscellaneous Expense	-	-	-	-	-	-	-	39,857	39,857	39,857	39,857	39,857	-	199,287	-	(199,287)
	-	-	-	-	23	-	-	39,857	39,857	39,857	39,857	39,857	-	199,310	-	(199,310)
Professional/Consulting Services																
5803 Legal	-	-	-	-	-	-	-	4,286	4,286	4,286	4,286	4,286	-	21,429	30,000	8,571
5804 Professional Development	-	-	-	-	-	-	-	9,023	9,023	9,023	9,023	9,023	-	45,114	-	(45,114)
5805 General Consulting	-	1,200	300	2,463	1,050	2,400	3,000	-	-	-	-	-	-	10,413	-	(10,413)
5807 Bank Charges	-	-	-	-	-	-	-	49	49	49	49	49	-	243	340	97
5809 Other taxes and fees	-	-	-	-	-	-	45	-	-	-	-	-	-	45	-	(45)
5815 Public Relations/Recruitment	-	-	6,840	-	-	7,055	-	-	-	-	-	-	-	13,895	-	(13,895)
	-	1,200	7,140	2,463	1,050	9,455	3,045	13,357	13,357	13,357	13,357	13,357	-	91,138	38,340	(52,798)
7438 Interest Expense	773	773	773	773	773	773	773	773	773	773	773	773	-	9,279	-	(9,279)
	773	773	773	773	773	773	773	773	773	773	773	773	-	9,279	-	(9,279)
Total Expenses	773	1,973	28,277	26,170	27,502	46,774	45,041	140,706	140,706	140,706	140,706	140,706	-	880,042	54,660	(825,382)
Monthly Surplus (Deficit)	(773)	(1,973)	(1,073)	(26,170)	352,498	(46,774)	(45,041)	(140,706)	50,226	(140,706)	(140,706)	50,226	-	(90,974)	(54,660)	(36,314)

Allegiance STEAM Academy - Fontana

Monthly Cash Flow/Forecast FY22-23

Revised 02/17/2023

ADA = 0.00



	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(773)	(1,973)	(1,073)	(26,170)	352,498	(46,774)	(45,041)	(140,706)	50,226	(140,706)	(140,706)	50,226	-	(90,974)		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public Funding Receivables	-	-	(27,204)	-	-	-	-	-	-	-	-	-	-	-		(27,204)
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Due To/From Related Parties	773	773	21,137	13,854	16,504	22,546	73,701	-	-	-	-	-	-	-		149,288
Prepaid Expenses	-	-	-	-	-	(6,319)	(2,408)	-	-	-	-	-	-	-		(8,727)
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Accrued Expenses	-	-	6,840	10,816	9,949	9,590	(30,047)	-	-	-	-	-	-	-		7,148
Deferred Revenues	-	-	380,000	-	(380,000)	-	-	-	-	-	-	-	-	-		-
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	(142,759)	-	-	-	-	-	-	-	-	-	-		(142,759)
Total Change in Cash	-	(1,200)	379,700	(144,259)	(1,050)	(20,957)	(3,795)	(140,706)	50,226	(140,706)	(140,706)	50,226				
Cash, Beginning of Month	827,630	827,630	826,430	1,206,130	1,061,870	1,060,821	1,039,864	1,036,069	895,363	945,588	804,882	664,176				
Cash, End of Month	827,630	826,430	1,206,130	1,061,870	1,060,821	1,039,864	1,036,069	895,363	945,588	804,882	664,176	714,402				

Allegiance STEAM Academy - Thrive

Financial Package
January 31, 2023

Presented by:



Allegiance STEAM Academy - Thrive

Statement of Financial Position

January 31, 2023

	Allegiance STEAM Academy - Chino	Allegiance STEAM Academy - Fontana	Combined
Assets			
Current Assets			
Unrestricted Cash	\$ 537,316	\$ 1,036,069	\$ 1,573,385
Restricted Cash	2,164,811	-	2,164,811
Total Cash & Cash Equivalents	2,702,127	1,036,069	3,738,196
Public Funding Receivables	2,278,666	27,204	2,305,869
Due To/From Related Parties	1,079,692	(1,079,692)	-
Prepaid Expenses	148,777	8,727	157,504
Total Current Assets	6,209,261	(7,692)	6,201,569
Long-Term Assets			
Property & Equipment, Net	597,325	142,759	740,084
Total Long Term Assets	597,325	142,759	740,084
Total Assets	\$ 6,806,585	\$ 135,067	\$ 6,941,653
Liabilities			
Current Liabilities			
Accounts Payable	\$ 511	\$ -	\$ 511
Accrued Liabilities	596,732	7,148	603,880
Deferred Revenue	2,164,811	-	2,164,811
Total Current Liabilities	2,762,054	7,148	2,769,201
Total Liabilities	2,762,054	7,148	2,769,201
Total Net Assets	4,044,531	127,920	4,172,451
Total Liabilities and Net Assets	\$ 6,806,585	\$ 135,067	\$ 6,941,653

Allegiance STEAM Academy - Thrive

Statement of Cash Flows

For the period ended January 31, 2023

	Allegiance STEAM Academy - Chino	Allegiance STEAM Academy - Fontana	Month Ended 01/31/23
Cash Flows from Operating Activities			
Change in Net Assets	\$ 193,127	\$ (45,041)	\$ 148,087
Adjustments to reconcile change in net assets to net cash flows from operating activities:			
Depreciation	2,226	-	2,226
Public Funding Receivables	(161,402)	-	(161,402)
Due from Related Parties	(73,701)	73,701	-
Prepaid Expenses	11,133	(2,408)	8,725
Accounts Payable	511	-	511
Accrued Expenses	87,068	(30,047)	57,020
Deferred Revenue	(149,789)	-	(149,789)
Total Cash Flows from Operating Activities	(90,827)	(3,795)	(94,622)
Cash Flows from Investing Activities			
Purchases of Property & Equipment	(33,494)	-	(33,494)
Total Cash Flows from Investing Activities	(33,494)	-	(33,494)
Change in Cash & Cash Equivalents	(124,321)	(3,795)	(128,116)
Cash & Cash Equivalents, Beginning of Period	2,826,448	1,039,864	3,866,311
Cash and Cash Equivalents, End of Period	\$ 2,702,127	\$ 1,036,069	\$ 3,738,196

Allegiance STEAM Academy - Chino

Budget vs Actual

For the period ended January 31, 2023

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 602,675	\$ 572,351	\$ 30,324	\$ 3,080,338	\$ 2,925,350	\$ 154,988	\$ 6,875,006
Education Protection Account	42,180	45,600	(3,420)	84,361	91,200	(6,839)	182,400
In Lieu of Property Taxes	160,907	160,907	0	1,005,668	1,005,668	1	2,174,390
Total State Aid - Revenue Limit	805,762	778,858	26,904	4,170,367	4,022,217	148,150	9,231,796
Federal Revenue							
Special Education - Entitlement	-	8,767	(8,767)	-	44,807	(44,807)	105,303
Federal Child Nutrition	19,934	8,691	11,242	136,586	30,648	105,938	91,487
Title I, Part A - Basic Low Income	-	-	-	59,339	80,119	(20,780)	80,119
Title II, Part A - Teacher Quality	4,111	-	4,111	4,111	16,761	(12,650)	16,761
Other Federal Revenue	79,257	-	79,257	106,740	132,281	(25,541)	269,562
Total Federal Revenue	103,301	17,458	85,843	306,776	304,616	2,160	563,232
Other State Revenue							
State Special Education	-	46,268	(46,268)	60,703	236,480	(175,777)	555,763
State Child Nutrition	1,218	823	395	8,392	2,901	5,491	8,660
Mandated Cost	-	-	-	15,472	15,472	0	15,472
State Lottery	61,844	48,086	13,759	61,844	48,086	13,759	207,936
Prior Year Revenue	34,885	-	34,885	35,216	-	35,216	-
Other State Revenue	157,336	-	157,336	255,226	120,597	134,629	241,194
Total Other State Revenue	255,284	95,176	160,108	436,854	423,536	13,318	1,029,024
Other Local Revenue							
Interest Revenue	773	-	773	5,414	-	5,414	-
School Fundraising	-	-	-	82,465	-	82,465	-
Total Other Local Revenue	773	-	773	87,879	-	87,879	-
Total Revenues	1,165,121	891,492	273,629	5,001,876	4,750,369	251,507	10,824,053
Expenses							
Certificated Salaries							
Teachers' Salaries	334,666	330,347	(4,319)	2,044,970	1,982,082	(62,889)	3,633,816
Teachers' Substitute Hours	24,024	9,910	(14,114)	95,056	59,462	(35,593)	109,015
Teachers' Extra Duty/Stipends	4,779	9,346	4,567	57,594	56,077	(1,517)	102,808
Pupil Support Salaries	19,967	38,398	18,431	131,928	237,484	105,556	429,472
Administrators' Salaries	32,328	44,723	12,394	271,234	313,058	41,823	536,670
Other Certificated Salaries	(2,012)	13,100	15,112	32,879	82,500	49,621	148,000
Total Certificated Salaries	413,752	445,824	32,071	2,633,661	2,730,662	97,002	4,959,781
Classified Salaries							
Instructional Salaries	85,732	89,603	3,872	489,662	448,017	(41,644)	896,035
Support Salaries	43,735	27,440	(16,294)	210,456	182,507	(27,949)	319,709
Supervisors' and Administrators' Salaries	6,188	6,933	745	43,832	48,533	4,701	83,200
Clerical and Office Staff Salaries	25,819	18,833	(6,986)	181,407	131,833	(49,573)	226,000
Other Classified Salaries	436	-	(436)	644	-	(644)	-
Total Classified Salaries	161,909	142,811	(19,099)	926,000	810,891	(115,109)	1,524,944
Benefits							
State Teachers' Retirement System, certificated positions	78,197	85,152	6,955	484,669	521,557	36,887	947,318
Public Employees' Retirement System, classified positions	35,839	36,231	392	219,046	205,723	(13,323)	386,878
OASDI/Medicare/Alternative, certificated positions	10,133	8,854	(1,279)	58,590	50,275	(8,315)	94,547
Medicare/Alternative, certificated positions	8,204	8,535	331	50,733	51,353	620	94,029
Health and Welfare Benefits, certificated positions	31,777	47,500	15,723	203,862	332,500	128,638	570,000
State Unemployment Insurance, certificated positions	16,335	13,744	(2,591)	25,006	30,236	5,230	54,975
Workers' Compensation Insurance, certificated positions	3,245	8,241	4,996	45,440	49,582	4,142	90,786
Total Benefits	183,731	208,257	24,527	1,087,346	1,241,225	153,879	2,238,532

Allegiance STEAM Academy - Chino

Budget vs Actual

For the period ended January 31, 2023

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Textbooks and Core Materials	-	-	-	246,152	176,400	(69,752)	176,400
Books and Reference Materials	-	-	-	182	20,700	20,519	20,700
School Supplies	1,089	6,233	5,145	7,945	43,633	35,688	74,800
Software	-	6,242	6,242	77,773	43,692	(34,081)	74,900
Office Expense	360	9,000	8,640	28,896	63,000	34,104	108,000
Business Meals	-	525	525	2,322	3,675	1,353	6,300
Noncapitalized Equipment	1,322	-	(1,322)	88,021	152,100	64,079	152,100
Food Services	21,152	9,104	(12,048)	144,979	54,626	(90,353)	100,147
Total Books & Supplies	23,923	31,104	7,182	596,270	557,826	(38,444)	713,347
Subagreement Services							
Nursing	-	2,392	2,392	315	16,742	16,427	28,700
Special Education	5,831	4,727	(1,104)	113,801	28,364	(85,438)	52,000
Substitute Teacher	10,253	3,818	(6,435)	93,069	22,909	(70,160)	42,000
Security	-	18	18	-	109	109	200
Total Subagreement Services	16,084	10,955	(5,129)	207,185	68,123	(139,062)	122,900
Operations & Housekeeping							
Auto and Travel	-	127	127	620	764	144	1,400
Dues & Memberships	-	1,250	1,250	16,020	8,750	(7,270)	15,000
Insurance	9,735	9,667	(68)	68,145	67,667	(478)	116,000
Utilities	8,565	11,425	2,860	59,955	79,975	20,020	137,100
Janitorial Services	501	844	343	3,504	5,907	2,403	10,127
ASB Fundraising Expense	-	-	-	673	-	(673)	-
Communications	453	767	313	4,996	5,367	371	9,200
Postage and Shipping	-	350	350	472	1,750	1,278	3,500
Total Operations & Housekeeping	19,254	24,430	5,175	154,385	170,179	15,794	292,327
Facilities, Repairs & Other Leases							
Equipment Leases	3,078	1,508	(1,570)	41,577	10,558	(31,019)	18,100
Repairs and Maintenance	-	475	475	-	3,325	3,325	5,700
Total Facilities, Repairs & Other Leases	3,078	1,983	(1,095)	41,577	13,883	(27,694)	23,800
Professional/Consulting Services							
IT	6,825	6,825	-	48,320	47,775	(545)	81,900
Audit & Taxes	-	-	-	6,136	11,500	5,364	11,500
Legal	-	1,792	1,792	16,286	12,542	(3,744)	21,500
Professional Development	25,988	7,570	(18,418)	28,155	37,850	9,695	75,700
General Consulting	5,800	2,600	(3,200)	32,562	13,000	(19,562)	26,000
Special Activities/Field Trips	56,957	3,733	(53,224)	93,303	7,467	(85,836)	11,200
Bank Charges	-	30	30	-	150	150	300
Printing	-	460	460	-	2,300	2,300	4,600
Other Taxes and Fees	2,700	230	(2,470)	3,853	1,150	(2,703)	2,300
Payroll Service Fee	-	892	892	5,723	6,242	519	10,700
Management Fee	25,594	17,705	(7,889)	161,739	123,936	(37,804)	212,461
District Oversight Fee	24,173	23,366	(807)	125,110	120,667	(4,444)	276,954
Public Relations/Recruitment	-	690	690	6,405	3,450	(2,955)	6,900
Total Professional/Consulting Services	148,037	65,892	(82,144)	527,591	388,027	(139,564)	742,015
Depreciation							
Depreciation Expense	2,226	42	(2,184)	7,407	292	(7,115)	500
Total Depreciation	2,226	42	(2,184)	7,407	292	(7,115)	500
Total Expenses	971,993	931,298	(40,695)	6,181,422	5,981,109	(200,313)	10,618,146
Change in Net Assets	193,127	(39,806)	232,934	(1,179,546)	(1,230,740)	51,194	205,907
Net Assets, Beginning of Period	3,851,404			5,224,078			
Net Assets, End of Period	\$ 4,044,531			\$ 4,044,531			

Allegiance STEAM Academy - Fontana

Budget vs Actual

For the period ended January 31, 2023

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
Federal Revenue							
Title V, Part B - PCSGP	\$ -	\$ -	\$ -	\$ 27,204	\$ -	\$ 27,204	\$ -
Total Federal Revenue	-	-	-	27,204	-	27,204	-
Other Local Revenue							
Contributions, Restricted	-	-	-	380,000	-	380,000	-
Total Other Local Revenue	-	-	-	380,000	-	380,000	-
Total Revenues	-	-	-	407,204	-	407,204	-
Expenses							
Certificated Salaries							
Administrators' Salaries	24,798	-	(24,798)	78,641	-	(78,641)	-
Total Certificated Salaries	24,798	-	(24,798)	78,641	-	(78,641)	-
Classified Salaries							
Instructional Salaries	1,180	-	(1,180)	2,074	-	(2,074)	-
Supervisors' and Administrators' Salaries	1,092	-	(1,092)	7,488	-	(7,488)	-
Clerical and Office Staff Salaries	5,417	-	(5,417)	13,665	-	(13,665)	-
Total Classified Salaries	7,688	-	(7,688)	23,227	-	(23,227)	-
Benefits							
State Teachers' Retirement System, certificated positions	4,736	-	(4,736)	15,020	-	(15,020)	-
Public Employees' Retirement System, classified positions	1,951	-	(1,951)	4,624	-	(4,624)	-
OASDI/Medicare/Alternative, certificated positions	416	-	(416)	1,000	-	(1,000)	-
Medicare/Alternative, certificated positions	451	-	(451)	1,366	-	(1,366)	-
Health and Welfare Benefits, certificated positions	(1,505)	-	1,505	(1,853)	-	1,853	-
State Unemployment Insurance, certificated positions	436	-	(436)	557	-	(557)	-
Total Benefits	6,485	-	(6,485)	20,714	-	(20,714)	-
Books & Supplies							
Software	2,250	-	(2,250)	15,596	-	(15,596)	-
Office Expense	-	-	-	-	-	-	16,320
Business Meals	-	-	-	302	-	(302)	-
Noncapitalized Equipment	-	-	-	8,243	-	(8,243)	-
Total Books & Supplies	2,250	-	(2,250)	24,141	-	(24,141)	16,320
Operations & Housekeeping							
Auto and Travel	-	-	-	23	-	(23)	-
Total Operations & Housekeeping	-	-	-	23	-	(23)	-
Professional/Consulting Services							
Audit & Taxes	-	-	-	-	8,000	8,000	8,000
Legal	-	2,500	2,500	-	17,500	17,500	30,000
General Consulting	3,000	-	(3,000)	10,413	-	(10,413)	-
Bank Charges	-	34	34	-	170	170	340
Other Taxes and Fees	45	-	(45)	45	-	(45)	-
Public Relations/Recruitment	-	-	-	13,895	-	(13,895)	-
Total Professional/Consulting Services	3,045	2,534	(511)	24,353	25,670	1,318	38,340
Interest							
Interest Expense	773	-	(773)	5,414	-	(5,414)	-
Total Interest	773	-	(773)	5,414	-	(5,414)	-
Total Expenses	45,041	2,534	(42,507)	176,511	25,670	(150,840)	54,660
Change in Net Assets	(45,041)	(2,534)	(42,507)	230,693	(25,670)	256,363	(54,660)
Net Assets, Beginning of Period	172,960			(102,773)			
Net Assets, End of Period	\$ 127,920			\$ 127,920			

Allegiance STEAM Academy - Chino

Accounts Payable Aging

January 31, 2023

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
California State Disbursement Unit	CALI013123	44,957	\$ 44,957.00	\$ 361	\$ -	\$ -	\$ -	\$ -	\$ 361
Franchise Tax Board	FRAN013123-01	44,957	\$ 44,957.00	-	-	-	-	-	150
Total Outstanding Invoices				<u>\$ 361</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 511</u>

CHARTER SCHOOL CERTIFICATION

To the authorizing/oversight district:
2022-23 CHARTER SCHOOL INTERIM REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 47604.33.

Signed: _____ Date: _____
Charter School Official
(Original signature required)
Printed Name: Sebastian Cognetta Title: CEO

CERTIFICATION OF FINANCIAL CONDITION:

- () POSITIVE As the Charter School Official, I certify that this Charter will be able to meet its financial obligations for the current fiscal year and two subsequent fiscal years.
- () QUALIFIED As the Charter School Official, I certify that this Charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- () NEGATIVE As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for remainder of the fiscal year or for the subsequent fiscal year.

To the County Superintendent of Schools:
2022-23 CHARTER SCHOOL INTERIM REPORT -- ALTERNATIVE FORM: This report has been reviewed pursuant to Education Code 47604.32(a) is hereby filed with the County Superintendent pursuant to Education Code Section 47604.33.

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)
Printed Name: _____ Title: _____

- () POSITIVE As the Charter School Official, I certify that this Charter will be able to meet its financial obligations for the current fiscal year and two subsequent fiscal years.
- () QUALIFIED As the Charter School Official, I certify that this Charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- () NEGATIVE As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for remainder of the fiscal year.

2022-23 CHARTER SCHOOL INTERIM REPORT -- ALTERNATIVE FORM: This report has been received by the County Superintendent of Schools pursuant to Education Code Section 47604.33(1).

Signed: _____ Date: _____
County Superintendent/Designee
(Original signature required)

For additional information on the budget report, please contact:

For Charter Authorizer/Reviewer:

Name _____
Title _____
Telephone _____
E-mail address _____

For Charter School:

Name Spencer Styles
Title Charter Impact, Inc
Telephone 888-474-0322
E-mail address sstyles@charterimpact.com

**Charter Schools
Interim Check List**

Form Originated 5/16/2022

**Allegiance STEAM Academy-Thrive
36 67678 0137547**

On or before December 15 (1st) Interim Report to Authorizing District (***Coordinate due date with District***)

On or before March 15 (2nd) Interim Report to Authorizing District (***Coordinate due date with District***)

Electronic - Required

CHARTER 2022-23 Budget/Interim Reporting Worksheet (all Budget tabs completed):

- Interim - Certification
- Interim - ADA Projections
- Interim- Assumptions
- Interim - Unrestricted MYP
- Interim - Restricted MYP
- Interim - Summary MYP
- Interim - Debt (sheet has a field to report if No Debt)
- Interim - Cash Flow Year 1
- Interim - Cash Flow Year 2

- LCFF calculator (using the most recent FCMAT release*)

Hard Copy - Minimum Requirement (authorizing District may require additional documents):

- Interim - Certification ***Signed***

* Be sure to use the most recent version of the calculator at:

<https://www.fcma.org/lcff>

Charter School Attendance CHARTER NAME: Allegiance STEAM Academy-Thrive
CHARTER #: 1945

Fiscal Year 2022-23 Second Interim Report
Projected ADA as of January 31, 2023

Form Originated 5/16/2022

Charter Authorizer: Enter Charter Authorizer on INTERIM-CERTIFICATION Worksheet	Line	2021-22		2022-23 Adopted Budget			2022-23 Second Interim			2023-24 Second Interim			2024-25 Second Interim		
		Actual ADA P-2	Funded ADA *	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Period	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Year

Non Classroom Funding Determination Rate*		100%													
TKJK-3:															
Regular ADA	A-1	449.52		456.00		1.44%	443.95		-2.64%	427.50		-3.71%	427.50		0.00%
Classroom-based ADA included in A-1	A-2	449.52		456.00		1.44%	443.95		-2.64%	427.50		-3.71%	427.50		0.00%
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	449.52	-	456.00	-	1.44%	443.95		-2.64%	427.50		-3.71%	427.50		0.00%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	449.52	449.52	456.00	456.00	1.44%	443.95	443.95	-2.64%	427.50	427.50	-3.71%	427.50	427.50	0.00%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	
ADA for Students in Transitional Kindergarten (Lines A-1, A-3, A-5, and A-7, TKJK-3 Column, First Year ADA Only)	B-1	-		-											

Grades 4-6															
Regular ADA	A-1	252.31		285.00		12.96%	279.41		-1.96%	313.50		12.20%	313.50		0.00%
Classroom-based ADA included in A-1	A-2	252.31		285.00		12.96%	279.41		-1.96%	313.50		12.20%	313.50		0.00%
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	252.31	-	285.00	-	12.96%	279.41		-1.96%	313.50		12.20%	313.50		0.00%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	252.31	252.31	285.00	285.00	12.96%	279.41	279.41	-1.96%	313.50	313.50	12.20%	313.50	313.50	0.00%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	

Grades 7-8															
Regular ADA	A-1	137.96		171.00		23.95%	166.65		-2.54%	171.00		2.61%	171.00		0.00%
Classroom-based ADA included in A-1	A-2	137.96		171.00		23.95%	166.65		-2.54%	171.00		2.61%	171.00		0.00%
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	137.96	-	171.00	-	23.95%	166.65		-2.54%	171.00		2.61%	171.00		0.00%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	137.96	137.96	171.00	171.00	23.95%	166.65	166.65	-2.54%	171.00	171.00	2.61%	171.00	171.00	0.00%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	

Charter School Attendance CHARTER NAME: Allegiance STEAM Academy-Thrive
CHARTER #: 1945

Fiscal Year 2022-23 Second Interim Report
Projected ADA as of January 31, 2023

Form Originated 5/16/2022

Charter Authorizer: Enter Charter Authorizer on INTERIM-CERTIFICATION Worksheet	Line	2021-22		2022-23 Adopted Budget			2022-23 Second Interim			2023-24 Second Interim			2024-25 Second Interim		
		Actual ADA P-2	Funded ADA *	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Period	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Year
Grades 9-12															
Regular ADA	A-1	-		-											
Classroom-based ADA included in A-1	A-2	-		-											
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	-	-	-	-		-	-		-	-		-	-	
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-		-	-		-	-		-	-	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	
Totals															
Regular ADA	A-1	839.79		912.00		8.60%	890.01		-2.41%	912.00		2.47%	912.00		0.00%
Classroom-based ADA included in A-1	A-2	839.79		912.00		8.60%	890.01		-2.41%	912.00		2.47%	912.00		0.00%
Extended Year Special Ed	A-3	-		-			-			-			-		
Classroom-based ADA included in A-3	A-4	-		-			-			-			-		
Special Ed - NPS	A-5	-		-			-			-			-		
Classroom-based ADA included in A-5	A-6	-		-			-			-			-		
Extended Year Special Ed - NPS	A-7	-		-			-			-			-		
Classroom-based ADA included in A-7	A-8	-		-			-			-			-		
ADA Totals (A-1, A3, A5, A7)	A-9	839.79	-	912.00	-	8.60%	890.01		-2.41%	912.00		2.47%	912.00		0.00%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	839.79	839.79	912.00	912.00	8.60%	890.01	890.01	-2.41%	912.00	912.00	2.47%	912.00	912.00	0.00%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	
Total Funded ADA		-	839.79	-	912.00		-	890.01		-	912.00		-	912.00	

* For non-classroom, P-2 ADA multiplied by Funding Determination %. Use this amount in the LCFF calculator and any other ADA based revenue calculations.

Fiscal Year 2022-23 Second Interim Report

Form Originated 5/16/2022

ASSUMPTIONS:	2022-23	2023-24	Change	2024-25	Change
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Local Control Funding (LCFF) - BAS/FCMAT Calculator:

COLA (on Base)	13.26%	5.38%	-7.88%	4.02%	-1.36%
Total Phase-In Entitlement (FCMAT calculator, Summary Tab)	\$ 9,387,306	\$ 10,032,445	6.87%	\$ 10,435,411	4.02%

Lottery Allocation Amount Per ADA:

Unrestricted	\$ 144	\$ 167	\$ 23.51	\$ 167	\$ -
Restricted	\$ 88	\$ 64	\$ (23.51)	\$ 64	\$ -

ADA/Enrollment:

Total Non-Classroom Based (Independent Study) ADA	-	-	0.00	-	0.00
Total Funded Non-Classroom Based (Independent Study) ADA	-	-	0.00	-	0.00
Total Classroom Based ADA	890.01	912.00	21.99	912.00	0.00
Total Funded P-2 Attendance	890.01	912.00	21.99	912.00	0.00
Estimated Enrollment	PY CBEDS Certified Enrollment 880	955	960	960	0.00
Enrollment Growth Over Prior Year		8.52%	0.52%	0.00%	
ADA to Enrollment Ratio	2021-22 95.43%	93.19%	95.00%	95.00%	
Unduplicated Count	PY CBEDS Certified Unduplicated Count 307	369	345	345	0.00
Unduplicated Pupil % (FCMAT LCFF Calc, Summary Tab, Rolling %)	2021-22 34.45%	35.98%	35.98%	35.98%	

Certificated Salaries and Benefits:

Number of Teachers (FTE)	50.00	50.00	0.00	50.00	0.00
Number of Certificated Management FTEs	4.00	4.00	0.00	4.00	0.00
Number of Other Certificated FTEs	3.00	3.00	0.00	3.00	0.00
Classroom Staffing Ratio - Students per FTE	19.10	19.20	0.10	19.20	0.00
Teachers Increased/(Decreased) for projected Enrollment change over PY	0.00	0.00	0.00	0.00	0.00
Average Teacher FTE Salary	\$ 72,035	\$ 73,475	2.00%	\$ 74,945	2.00%
Average Certificated Management FTE Salary	\$ 130,585	\$ 96,943	-25.76%	\$ 98,882	#REF!
Average Other Certificated FTE Salary	\$ 79,167	\$ 54,400	-31.28%	\$ 55,488	81.77%
Cert Step and Column Increase (Total Annual Cost)					
Other Pay, Stipends, Extra Pay	\$ 157,304	\$ 160,450	2.00%	\$ 163,659	2.00%
Health and Welfare Cost per Employee	\$ 7,500	\$ 7,650	2.00%	\$ 7,803	2.00%
Retirement Cost per Cert Employee	\$ 15,912	\$ 15,479	-2.72%	\$ 15,789	2.00%
STRS Rate	19.10%	19.10%	0.00%	19.10%	0.00%

Optional - Additional information/explanation of Certificated S&B Assumptions above (calculation methodology, inclusions/exclusions, etc...):

Explain any year over year changes (+/- positions, budgeted salary increases (ongoing or one-time), health and welfare contribution changes, etc...):

Classified Salaries and Benefits:

Number of Classified (Non-Mgmt) FTEs	31.50	31.50	0.00	31.50	0.00
Number of Classified Management FTEs	1.00	1.00	0.00	1.00	0.00
Average Salary per Classified Non-Mgmt FTE	\$ 28,513	\$ 29,083	2.00%	\$ 29,665	2.00%
Average Salary per Classified Mgmt FTE	\$ 74,256	\$ 37,871	-49.00%	\$ 38,628	2.00%
Class Step and Column Increase (Total Annual Cost)					
Other Pay, Stipends, Extra Pay					
Health and Welfare Cost per Class Employee	\$ 7,500	\$ 7,650	2.00%	\$ 7,803	2.00%
Retirement Cost per Class Employee	\$ 14,602	\$ 14,501	-0.69%	\$ 14,438	-0.43%
PERS Rate	25.37%	25.20%	-0.17%	24.60%	-0.60%

Optional - Additional information/explanation of Certificated S&B Assumptions above (calculation methodology, inclusions/exclusions, etc...):

Explain any year over year changes (+/- positions, budgeted salary increases (ongoing or one-time), health and welfare contribution changes, etc...):

CHARTER NAME: Allegiance STEAM Academy-Thrive
 CDS #: 36 67678 0137547
 CHARTER #: 1945

Fiscal Year 2022-23 Second Interim Report

Form Originated 5/16/2022

ASSUMPTIONS:	2022-23	2023-24	Change	2024-25	Change
Statutory Benefits					
FICA (Social Security)	6.20%	6.20%	0.00%	6.20%	0.00%
Medicare Tax	1.45%	1.45%	0.00%	1.45%	0.00%
Unemployment	7.00%	7.00%	0.00%	7.00%	0.00%
Workers Comp	1.40000%	1.40000%	0.00%	1.40000%	0.00%
Facilities:					
Rent					
Electricity	\$ 102,782	\$ 107,428	4.52%	\$ 109,577	2.00%
Heating (gas)					
Other					
Explain "Other" facility costs:					
Administrative Service Agreements:					
3.00% Oversight Fees to Sponsor	\$ 283,935	\$ 300,973	6.00%	\$ 313,062	4.02%
Administrative Service Contract					
Other Contracted Costs					
List Noteworthy Assumptions for other 1st Interim line items: (Books, Supplies, Services, Capital Outlay, Debt, etc.)					
Curriculum and Software (4100 and 4305)	\$ 323,925	\$ 338,567	4.52%	\$ 345,338	2.00%
School Supplies (4302 and 4310)	\$ 173,771	\$ 181,625	4.52%	\$ 185,258	2.00%
Noncapitalized Equipment (4400)	\$ 515,338	\$ 538,632	4.52%	\$ 549,405	2.00%
Subagreement Services, including Special Education (5101 and 5102)	\$ 157,503	\$ 164,623	4.52%	\$ 167,915	2.00%
Professional Consulting Services (5800's), excluding District Oversight noted above (5812)	\$ 672,552	\$ 702,107	4.39%	\$ 716,149	2.00%

Fiscal Year 2022-23 Second Interim Report
 Unrestricted MYP

Form Originated 5/16/2022

DESCRIPTION	Adopted Budget 2022-23	First Interim Projected Budget 2022-23	Second Interim Actual thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change	
REVENUES										
LCFF Sources										
LCFF	8011	6,875,006	7,233,473	3,080,338	6,863,977	-0.16%	7,446,770	8.49%	7,849,736	5.41%
EPA	8012	182,400	182,400	84,361	178,002	-2.41%	182,400	2.47%	182,400	0.00%
State Aid - Prior Year	8019	-	-	-	77,200					
In Lieu Property Taxes	8096	2,174,390	2,174,390	1,005,668	2,345,328	7.86%	2,403,275	2.47%	2,403,275	0.00%
Federal	8100-8299	-	-	-	-					
State										
Lottery - Unrestricted	8560	148,656	155,040	61,844	133,537	-10.17%	159,227	19.24%	159,227	0.00%
Lottery - Prop 20 - Restricted	8560	-	-	-	-					
Other State Revenue	8300-8599	15,472	15,472	38,234	38,234	147.12%	52,725	37.90%	52,812	0.17%
Local										
Interest	8660	-	3,094	5,414	5,414		5,548	2.48%	5,548	0.00%
AB602 Local Special Education Transfer	8792	-	-	-	-		-		-	
Other Local Revenues	8600-8799	-	22,822	82,465	82,465		84,502	2.47%	84,502	0.00%
Total Revenues		\$ 9,395,924	\$ 9,786,691	\$ 4,358,325	\$ 9,724,156	3.49%	\$ 10,334,447	6.28%	\$ 10,737,500	3.90%
EXPENDITURES										
Certificated Salaries	1000-1999	4,119,463	3,983,153	2,279,448	3,970,506	-3.62%	3,651,169	-8.04%	3,908,558	7.05%
Classified Salaries	2000-2999	1,344,809	1,462,848	801,651	1,522,675	13.23%	1,788,430	17.45%	1,826,606	2.13%
Benefits	3000-3999	1,897,328	1,970,880	970,594	1,887,606	-0.51%	1,848,041	-2.10%	1,997,655	8.10%
Books & Supplies	4000-4999	391,819	935,692	364,774	525,228	34.05%	993,930	89.24%	1,079,566	8.62%
Contracts & Services	5000-5999	993,042	1,079,667	819,234	1,258,814	26.76%	1,399,120	11.15%	1,511,772	8.05%
Capital Outlay	6000-6599	500	2,853	7,407	8,595	1619.01%	8,767	2.00%	8,942	2.00%
Other Outgo	7100-7299	-	-	-	-		-		-	
Debt Service (see Debt Form)	7400-7499	-	-	-	-		-		-	
Total Expenditures		\$ 8,746,961	\$ 9,435,093	\$ 5,243,107	\$ 9,173,425	4.88%	\$ 9,689,457	5.63%	\$ 10,333,099	6.64%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES										
		\$ 648,963	\$ 351,598	\$ (884,783)	\$ 550,732	-15.14%	\$ 644,990	17.12%	\$ 404,401	-37.30%
OTHER SOURCES & USES										
Other Sources/Contributions to Restricted Programs	8900	(443,056)	(21,096)	-	(3,576)		(417,562)		(417,562)	
Other Uses	7600	-	-	-	-		-		-	
Net Sources & Uses		\$ (443,056)	\$ (21,096)	\$ -	\$ (3,576)		\$ (417,562)		\$ (417,562)	
NET INCREASE (DECREASE) IN FUND BALANCE										
		\$ 205,907	\$ 330,502	\$ (884,783)	\$ 547,156	165.73%	\$ 227,428	-58.43%	\$ (13,161)	

Fiscal Year 2022-23 Second Interim Report
 Unrestricted MYP

Form Originated 5/16/2022

DESCRIPTION	Adopted Budget 2022-23	First Interim Projected Budget 2022-23	Second Interim Actual thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change
FUND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	5,412,821	5,412,821	5,412,821					
Adjustments for Unaudited Actuals	9792		(210,110)	(210,110)					
Beg Fund Balance at Unaudited Actuals			5,202,711	5,202,711					
Adjustments for Audit	9793		-	75,118					
Adjustments for Restatements	9795		-	-					
Beginning Fund Balance as per Audit Report +/- Restatements			5,202,711	5,277,829		5,824,985		6,052,413	
Ending Balance	9790	\$ 5,618,728	\$ 5,533,213	\$ 4,393,046	3.67%	\$ 6,052,413	3.90%	\$ 6,039,252	-0.22%
Components of Ending Fund Balance (Budget):									
a. Nonspendable									
Revolving Cash	9711	-	-						
Stores	9712	-	-						
Prepaid Expenditures	9713	-	-						
All Others	9719	-	-						
b. Restricted									
c. Committed									
Committed - Stabilization Arrangements	9750	-	-						
Committed - Other	9760	-	-						
d. Assignments									
e. Unassigned									
Reserve for Economic Uncertainties	9789	-	-						
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	5,618,728	5,533,213	4,393,046	3.67%	6,052,413	3.90%	6,039,252	-0.22%

Fiscal Year 2022-23 Second Interim Report
 Unrestricted MYP

Form Originated 5/16/2022

DESCRIPTION	Adopted Budget 2022-23	First Interim Projected Budget 2022-23	Second Interim Actual thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change
ASSUMPTIONS FOR UNRESTRICTED PROGRAMS:									
LIST FEDERAL UNRESTRICTED REVENUES (MOST FEDERAL PROGRAM REVENUES ARE RESTRICTED AND SHOULD BE ON RESTRICTED SHEET)									
1	-	-							
2	-	-							
3	-	-							
4	-	-							
5	-	-							
6	-	-							
7	-	-							
8	-	-							
9	-	-							
Total Federal Awards Budgeted:	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -	
Lottery Unrestricted Allocation per ADA	\$ 156.06	\$ 162.76		\$ 143.65		\$ 167.16		\$ 167.16	
Lottery Unrestricted Estimated Award	\$ 148,656	\$ 155,040		\$ 133,537	-10.17%	\$ 159,227	19.24%	\$ 159,227	0.00%
LIST UNRESTRICTED STATE FUNDS BUDGETED IN OTHER STATE									
1 Mandated Cost	15,472	15,472	15,472	15,472	0.00%	16,639	7.54%	16,726	0.52%
2 PY Adjustments	-	-	22,762	22,762		36,086	58.53%	36,086	0.00%
3	-	-							
4	-	-							
5	-	-							
6	-	-							
7	-	-							
8	-	-							
9	-	-							
10	-	-							
11	-	-							
12	-	-							
13	-	-							
14	-	-							
15	-	-							
16	-	-							
17	-	-							
18	-	-							
Total Other State Revenue Funds Budgeted:	\$ 15,472	\$ 15,472	\$ 38,234	\$ 38,234	147.12%	\$ 52,725	37.90%	\$ 52,812	0.17%
LIST OTHER UNRESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"									
1 Fundraising	-	22,822	82,465	82,465		84,502	2.47%	84,502	0.00%
2	-	-							
3	-	-							
4	-	-							
5	-	-							
6	-	-							
Total Other Local Revenue Funds Budgeted:	\$ -	\$ 22,822	\$ 82,465	\$ 82,465		\$ 84,502	2.47%	\$ 84,502	0.00%

CHARTER NAME: Allegiance STEAM Academy-Thrive
 CDS #: 36 67678 0137547
 CHARTER #: 1945

Fiscal Year 2022-23 Second Interim Report
 Restricted MYP

DESCRIPTION	Adopted Budget 2022-23	First Interim Projected Budget 2022-23	Second Interim Actual thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change	
REVENUES										
LCFF Sources										
LCFF	8011									
EPA	8012									
State Aid - Prior Year	8019									
In Lieu Property Taxes	8096									
Federal	8100-8299	563,233	628,961	306,776	685,520	21.71%	419,112	-38.86%	419,112	0.00%
State										
Lottery - Unrestricted	8560									
Lottery - Prop 20 - Restricted	8560	59,280	61,104		81,481	37.45%	61,104	-25.01%	61,104	0.00%
Other State Revenue	8300-8599	805,617	1,640,330	336,775	1,632,355	102.62%	1,175,098	-28.01%	760,181	-35.31%
Local										
Interest	8660	-	-							
AB602 Local Special Education Transfer	8792	-	-							
Other Local Revenues	8600-8799	-	-	-	-		-	-	-	
Total Revenues		\$ 1,428,129	\$ 2,330,395	\$ 643,551	\$ 2,399,356	68.01%	\$ 1,655,314	-31.01%	\$ 1,240,397	-25.07%
EXPENDITURES										
Certificated Salaries	1000-1999	840,318	750,968	354,213	830,004	-1.23%	968,276	16.66%	803,276	-17.04%
Classified Salaries	2000-2999	180,135	396,461	124,349	291,755	61.96%	81,687	-72.00%	80,913	-0.95%
Benefits	3000-3999	341,204	241,542	116,752	245,689	-27.99%	437,753	78.17%	321,264	-26.61%
Books & Supplies	4000-4999	321,528	706,986	231,496	797,410	148.01%	388,494	-51.28%	330,506	-14.93%
Contracts & Services	5000-5999	188,000	255,534	111,505	238,075	26.64%	196,666	-17.39%	122,000	-37.97%
Capital Outlay	6000-6599	-	-							
Other Outgo	7100-7299	-	-							
Debt Service (see Debt Form)	7400-7499	-	-							
Total Expenditures		\$ 1,871,185	\$ 2,351,491	\$ 938,314	\$ 2,402,932	28.42%	\$ 2,072,876	-13.74%	\$ 1,657,959	-20.02%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ (443,056)	\$ (21,096)	\$ (294,763)	\$ (3,576)		\$ (417,562)		\$ (417,562)	
OTHER SOURCES & USES										
Other Sources/Contributions to Restricted Programs	8900	443,056	21,096		3,576	-99.19%	417,562	11577.34%	417,562	0.00%
Other Uses	7600	-	-							
Net Sources & Uses		\$ 443,056	\$ 21,096	\$ -	\$ 3,576	-99.19%	\$ 417,562	11577.34%	\$ 417,562	0.00%
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 0	\$ 0	\$ (294,763)	\$ 0		\$ 0		\$ 0	

CHARTER NAME: Allegiance STEAM Academy-Thrive
 CDS #: 36 67678 0137547
 CHARTER #: 1945

Fiscal Year 2022-23 Second Interim Report
 Restricted MYP

DESCRIPTION	Adopted Budget 2022-23	First Interim Projected Budget 2022-23	Second Interim Actual thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change
<small>Form Originated 5/16/2022</small>									
FUND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	-	-	-					
Adjustments for Unaudited Actuals	9792								
Beg Fund Balance at Unaudited Actuals									
Adjustments for Audit	9793								
Adjustments for Restatements	9795								
Beginning Fund Balance as per Audit Report +/- Restatements									
Ending Balance		\$ 0	\$ -	\$ (294,763)	\$ -	\$ -	\$ -	\$ -	
Components of Ending Fund Balance (Budget):									
a. Nonspendable									
Revolving Cash	9711								
Stores	9712								
Prepaid Expenditures	9713								
All Others	9719								
b. Restricted									
9740		-	-	-					
c. Committed									
Committed - Stabilization Arrangements	9750								
Committed - Other	9760								
d. Assignments									
9780									
e. Unassigned									
Reserve for Economic Uncertainties	9789								
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790								

CHARTER NAME: Allegiance STEAM Academy-Thrive
 CDS #: 36 67678 0137547
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Fiscal Year 2022-23 Second Interim Report
 Restricted MYP

DESCRIPTION	Adopted Budget 2022-23	First Interim Projected Budget 2022-23	Second Interim Actual thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change
Form Originated 5/16/2022									
If Restricted Fund Balances Exist, Identify Balance by Program:									
1	-	-							
2	-	-							
3	-	-							
4									
5									
6									
7									
8									
9	-	-							
10	-	-							
11	-	-							
12	-	-							
13	-	-							
14	-	-							
15	-	-							
Ending Restricted Fund Balance	-	-		-		-		-	

ASSUMPTIONS RESTRICTED PROGRAMS:

LIST FEDERAL RESTRICTED REVENUES

1	Federal SPED	105,303	105,303	-	104,755		105,303	0.52%	105,303	0.00%
2	Federal Nutrition	91,488	144,748	136,586	199,742		204,677	2.47%	204,677	0.00%
3	Title I	80,119	78,231	59,339	80,312		82,296	2.47%	82,296	0.00%
4	Title II	16,761	16,396	4,111	16,429		16,836	2.48%	16,836	0.00%
5	Title V	-	-	-	-					
6	ESSER III 3213	259,562	259,562	96,903	259,562					
7	Title IV	10,000	10,000	2,500	10,000		10,000	0.00%	10,000	0.00%
8	ESSER III 3214	-	7,429	3,565	7,429					
9	ELOG 3216	-	7,292	3,771	7,292					
10		-	-							
11		-	-							
12		-	-							
13		-	-							
14		-	-							
15		-	-							
16		-	-							
17		-	-							
18		-	-							
19		-	-							
20		-	-							
Total Federal Awards Budgeted:		\$ 563,233	\$ 628,961	\$ 306,776	\$ 685,520		\$ 419,112	-38.86%	\$ 419,112	0.00%

CHARTER NAME: Allegiance STEAM Academy-Thrive
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Fiscal Year 2022-23 Second Interim Report
 Restricted MYP

DESCRIPTION	Adopted Budget 2022-23	First Interim Projected Budget 2022-23	Second Interim Actual thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change
Form Originated 5/16/2022									
Lottery Prop 20 Restricted Allocation per ADA	\$ 62.23	\$ 64.15		\$ 87.65		\$ 64.15		\$ 64.15	
Lottery Estimated Prop 20 Restricted Award	\$ 59,280.00	\$ 61,104		\$ 81,481	33.35%	\$ 61,104	-25.01%	\$ 61,104	0.00%
LIST RESTRICTED STATE FUNDS BUDGETED IN "Other State Revenue"									
1 State SPED	555,763	581,256	60,703	578,229		581,256	0.52%	581,256	0.00%
2 State Nutrition	8,660	11,797	8,392	14,370		14,725	2.47%	14,725	0.00%
3 ELOP	62,694	-							
4 Educator Effectiveness	66,000	66,000	1,959	66,000		74,666	13.13%		
5 Pre-K	112,500	112,690	46,819	112,690					
6 Instructional Material BG	-	411,015	47,890	411,947		50,000	-87.86%	50,000	0.00%
7 Learning Recovery BG	-	201,160	62,955	201,160		110,000	-45.32%	114,200	3.82%
8 ELOP 21/22	-	73,021	52,815	73,021					
9 ELOP 22/23	-	129,816		121,363		344,451	183.82%		
10 Learning Recovery	-	43,834	42,789	43,834					
11 Dispute Resolution	-	9,741		9,741					
12 Lottery PY	-	-	12,454	-					
13	-	-							
14	-	-							
15	-	-							
16	-	-							
17	-	-							
18	-	-							
Total Other State Revenue Funds Budgeted:	\$ 805,617	\$ 1,640,330	\$ 336,775	\$ 1,632,355		\$ 1,175,098	-28.01%	\$ 760,181	-35.31%
LIST OTHER RESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"									
1	-	-							
2	-	-							
3	-	-							
4	-	-							
5	-	-							
6	-	-							
Total Other Local Revenue Funds Budgeted:	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -	
SPECIAL EDUCATION DETAILS:									
What % of student population is Special Ed	12.27%	11.35%	11.35%	11.35%	-7.50%	11.35%	0.00%	11.35%	0.00%
For SELPA services, is the Charter under School District, or a member LEA?	Desert/Mountain								
AB602 Revenue	-	-	-	-		-		-	
Other Special Ed Revenue	661,066	686,559	60,703	682,983	3.32%	686,559	0.52%	686,559	0.00%
Unrestricted Contribution to Special Ed	443,056	(21,906)	299,583	3,576	-99.19%	417,562	11576.79%	417,562	0.00%
Total Special Ed Funding	1,104,122	664,653	360,286	686,559	-37.82%	1,104,121	60.82%	1,104,121	0.00%
Special Ed Expenditures	1,104,122	708,465	360,286	686,559	-37.82%	1,104,121	60.82%	1,104,121	0.00%

Fiscal Year 2022-23 Second Interim Report
 Summary MYP

DESCRIPTION	Adopted Budget 2022-23	Latest Revised Budget 2022-23	Second Interim Actual thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change	
REVENUES										
LCFF Sources										
LCFF	8011	6,875,006	7,233,473	3,080,338	6,863,977	-0.16%	7,446,770	8.49%	7,849,736	5.41%
EPA	8012	182,400	182,400	84,361	178,002	-2.41%	182,400	2.47%	182,400	0.00%
State Aid - Prior Year	8019	-	-	-	77,200		-	-	-	
In Lieu Property Taxes	8096	2,174,390	2,174,390	1,005,668	2,345,328	7.86%	2,403,275	2.47%	2,403,275	0.00%
Federal	8100-8299	563,233	628,961	306,776	685,520	21.71%	419,112	-38.86%	419,112	0.00%
State										
Lottery - Unrestricted	8560	148,656	155,040	61,844	133,537	-10.17%	159,227	19.24%	159,227	0.00%
Lottery - Prop 20 - Restricted	8560	59,280	61,104	-	81,481	37.45%	61,104	-25.01%	61,104	0.00%
Other State Revenue	8300-8599	821,089	1,655,802	375,009	1,670,590	103.46%	1,227,823	-26.50%	812,993	-33.79%
Local										
Interest	8660	-	3,094	5,414	5,414		5,548	2.48%	5,548	0.00%
AB602 Local Special Education Transfer	8792	-	-	-	-		-	-	-	
Other Local Revenues	8600-8799	-	22,822	82,465	82,465		84,502	2.47%	84,502	0.00%
Total Revenues		10,824,053	12,117,086	5,001,876	12,123,513	12.01%	11,989,761	-1.10%	11,977,897	-0.10%
EXPENDITURES										
Certificated Salaries	1000-1999	4,959,781	4,734,121	2,633,661	4,800,510	-3.21%	4,619,445	-3.77%	4,711,834	2.00%
Classified Salaries	2000-2999	1,524,944	1,859,309	926,000	1,814,430	18.98%	1,870,116	3.07%	1,907,519	2.00%
Benefits	3000-3999	2,238,532	2,212,422	1,087,346	2,133,295	-4.70%	2,285,795	7.15%	2,318,919	1.45%
Books & Supplies	4000-4999	713,347	1,642,678	596,270	1,322,638	85.41%	1,382,424	4.52%	1,410,072	2.00%
Contracts & Services	5000-5999	1,181,042	1,335,201	930,738	1,496,889	26.74%	1,595,786	6.61%	1,633,772	2.38%
Capital Outlay	6000-6599	500	2,853	7,407	8,595	1619.01%	8,767	2.00%	8,942	2.00%
Other Outgo	7100-7299	-	-	-	-		-	-	-	
Debt Service (see Debt Form)	7400-7499	-	-	-	-		-	-	-	
Total Expenditures		\$ 10,618,146	\$ 11,786,584	\$ 6,181,422	\$ 11,576,357	9.02%	\$ 11,762,333	1.61%	\$ 11,991,058	1.94%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 205,907	\$ 330,502	\$ (1,179,546)	\$ 547,156	165.73%	\$ 227,428	-58.43%	\$ (13,161)	
OTHER SOURCES & USES										
Other Sources/Contributions to Restricted Programs	8900	-	-	-	-		-	-	-	
Other Uses	7600	-	-	-	-		-	-	-	
Net Sources & Uses		\$ -	\$ -	\$ -	\$ -		\$ -		\$ -	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 205,907	\$ 330,502	\$ (1,179,546)	\$ 547,156	165.73%	\$ 227,428	-58.43%	\$ (13,161)	

Fiscal Year 2022-23 Second Interim Report
 Summary MYP

DESCRIPTION	Adopted Budget 2022-23	Latest Revised Budget 2022-23	Second Interim Actual thru January 31, 2023	Second Interim Projected Budget 2022-23	Percent Change	Second Interim Projected Budget 2023-24	Percent Change	Second Interim Projected Budget 2024-25	Percent Change
FUND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	5,412,821	5,412,821	5,412,821	0.00%				
Adjustments for Unaudited Actuals	9792		(210,110)	(210,110)					
Beg Fund Balance at Unaudited Actuals			5,202,711	5,202,711					
Adjustments for Audit	9793		-	75,118					
Adjustments for Restatements	9795		-	-					
Beginning Fund Balance as per Audit Report +/- Restatements		-	5,202,711	5,277,829		5,824,985		6,052,413	3.90%
Ending Balance	9790	\$ 5,618,728	\$ 5,533,213	\$ 4,098,283	3.67%	\$ 6,052,413	3.90%	\$ 6,039,252	-0.22%
Components of Ending Fund Balance (Budget):									
a. Nonspendable									
Revolving Cash	9711	-	-	-		-		-	
Stores	9712	-	-	-		-		-	
Prepaid Expenditures	9713	-	-	-		-		-	
All Others	9719	-	-	-		-		-	
b. Restricted	9740	-	-	-		-		-	
c. Committed									
Committed - Stabilization Arrangements	9750	-	-	-		-		-	
Committed - Other	9760	-	-	-		-		-	
d. Assignments	9780	-	-	-		-		-	
e. Unassigned									
Reserve for Economic Uncertainties	9789	-	-	-		-		-	
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	5,618,728	5,533,213	4,393,046	3.67%	6,052,413	3.90%	6,039,252	-0.22%
Economic Uncertainty and Unappropriated Reserve Percentage (9789+9790)/(Total Expenditures + Other Uses)		52.92%	46.95%	71.07%	50.32%	51.46%		50.36%	

Reserve Standard (unless different standard identified in MOU)
 If MOU contains a Reserve Standard other than above, enter here
Reserve Standard Met/Not Met

4%	4%	4%	4%	4%	4%
Met	Met	Met	Met	Met	Met

If not meeting standards, discuss fiscal recovery plan:

Unrestricted Deficit Spending Percentage
Unrestricted Deficit Spending Standard
Unrestricted Deficit Spending Standard Met/Not Met

0.0%	0.0%	16.9%	0.0%	0.0%	0.1%
17.6%	0.0%	23.7%	16.8%	17.2%	16.8%
Met		Met	Met	Met	Met

If deficit spending, explain cause and if one-time or on-going. If for on-going, what is the Charter's plan to eliminatethe deficit?

DEBT - Multiyear Commitments

Fiscal Year 2022-23 Second Interim Report

CHARTER NAME: Allegiance STEAM Academy-Thrive

Form Originated 5/16/2022

Complete the following table for all significant multiyear commitments for the budget year and the following two years. Clearly identify the number of years remaining and the total remaining principal amount of the commitment, the amount of principal and interest budgeted for the current fiscal year and the following two years.

Under the Comment Section, provide a brief statement identifying the funding source for repayment of each obligation.

NO DEBT (if no debt, X)

Type of Commitment	# of Years Remaining	July 1, 2022 Principal Balance	2022-23 Payment		2023-24 Payment		2024-25 Payment		Object Code(s)
			Principle	Interest	Principle	Interest	Principle	Interest	
State School Building Loans									
Charter School Start-up Loans									
Other Post Employment Benefits									
Compensated Absences									
Bank Line of Credit Loans									
Municipal Lease									
Capital Lease									
Capital Lease									
Capital Lease									
Inter-Agency Borrowing									
Other									
Total		-	-	-	-	-	-	-	

Other Commitments:

Comments:

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CHARTER NAME: Allegiance STEAM Academy-Thrive

2022-23 Second Interim Cash Flow

DATE PREPARED: 3/2/2023

Form Originated 5/16/2022

			July	%	August	%	September	%	October	%	November	%	December	%	January	%	
			Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Estimated	Bud	
Beginning Cash Balance			Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals														
July 1 Cash =			3,487,985		3,716,456		3,541,699		3,295,567		3,194,051		3,391,129		2,826,447		
REVENUE																	
LCFF Sources																	
LCFF	8011				334,819	4.88%	334,819	4.88%	645,990	9.41%	559,360	8.15%	602,675	8.78%	602,675	8.78%	
EPA	8012				-		-		42,181	23.70%	-		-		42,180	23.70%	
State Aid - Prior Year	8019				-		-		-		-		-		-		
In Lieu Property Taxes	8096				120,680	5.15%	241,360	10.29%	160,907	6.86%	160,907	6.86%	160,907	6.86%	160,907	6.86%	
Federal	8100-8299				-		-		85,319	12.45%	33,735	4.92%	84,421	12.31%	103,301	15.07%	
State																	
Lottery - Unrestricted	8560				-		-		-		-		-		49,475	37.05%	
Lottery - Prop 20 - Restricted	8560				-		-		-		-		-		12,369	15.18%	
Other State Revenue	8300-8599				30,352	1.82%	30,351	1.82%	101,460	6.07%	2,071	0.12%	17,335	1.04%	193,440	11.58%	
Local																	
Interest	8660		773	14.29%	773	14.29%	773	14.29%	773	14.29%	773	14.29%	773	14.29%	773	14.29%	
AB602 Local Special Education Transfer	8792																
Other Local Revenues	8600-8799				2,830	3.43%	20,328	24.65%	(336)		14,636	17.75%	45,007	54.58%			
Total Revenues			\$ 773	0.01%	\$ 489,454	4.04%	\$ 627,631	5.18%	\$ 1,036,294	8.55%	\$ 771,483	6.36%	\$ 911,118	7.52%	\$ 1,165,121	9.61%	
EXPENDITURES																	
Certificated Salaries	1000-1999		58,674	1.22%	422,621	8.80%	424,686	8.85%	421,387	8.78%	442,847	9.23%	449,694	9.37%	413,752	8.62%	
Classified Salaries	2000-2999		49,222	2.71%	158,425	8.73%	145,113	8.00%	146,993	8.10%	139,928	7.71%	124,410	6.86%	161,909	8.92%	
Benefits	3000-3999		60,451	2.83%	166,856	7.82%	158,317	7.42%	188,959	8.86%	168,878	7.92%	160,154	7.51%	183,731	8.61%	
Books & Supplies	4000-4999		86,665	6.55%	41,001	3.10%	3,421	0.26%	276,819	20.93%	96,199	7.27%	68,243	5.16%	23,923	1.81%	
Contracts & Services	5000-5999		58,956	3.94%	71,068	4.75%	124,218	8.30%	126,076	8.42%	197,899	13.22%	166,068	11.09%	186,453	12.46%	
Capital Outlay	6000-6599		238	2.77%	238	2.77%	238	2.77%	238	2.77%	238	2.77%	238	2.77%	2,226	25.90%	
Other Outgo	7100-7299																
Debt Service (see Debt Form)	7400-7499																
Total Expenditures			\$ 314,206	2.71%	\$ 860,210	7.43%	\$ 855,994	7.39%	\$ 1,160,472	10.02%	\$ 1,045,989	9.04%	\$ 972,559	8.40%	\$ 971,993	8.40%	
OTHER SOURCES/USES																	
Other Sources/Contributions to Restricted Programs	8900																
Other Uses	7600																
Net Sources & Uses			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		
PRIOR YEAR TRANSACTIONS																	
		July 1 -	% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		
Accounts Receivable	9210	2,882,336	702,411	24.37%	(70,335)		(178,107)		(798,994)		(73,365)		(146,186)		(235,103)		
Prepaid Expenditures	9330	91,523	60,263	65.84%	13,669	14.94%	(50,071)		33,376	36.47%	(54,610)		(13,776)		11,133	12.16%	
(Accounts Payable)	9510	494,147	234,757	47.51%	(228,158)		224,563	45.44%	(27,072)		(58,104)		42,586	8.62%	(87,578)		
(Line of Credit Payments)	9640																
(Deferred Revenue)	9650	1,515,157	(13,748)		(24,270)		(434,733)		(760,969)		(541,218)		(258,225)		149,789	9.89%	
NET PRIOR YEAR TRANSACTIONS			\$ 964,554		\$ 541,665		\$ 195,761		\$ (18,008)		\$ 22,423		\$ 471,346		\$ 55,676		\$ (286,181)
OTHER ADJUSTMENTS (LIST)																	
Capital Assets (Not included in Expenditures above)			238		238		238		238		238		(558,917)		(31,268)		
Year-End Accrual																	
TOTAL MISC. ADJUSTMENTS			\$ -		\$ 238		\$ 238		\$ 238		\$ 238		\$ (558,917)		\$ (31,268)		
NET REVENUES LESS EXPENDITURES			\$ 228,471		\$ (174,757)		\$ (246,132)		\$ (101,516)		\$ 197,078		\$ (564,681)		\$ (124,321)		
ENDING CASH BALANCE			\$ 3,716,456		\$ 3,541,699		\$ 3,295,567		\$ 3,194,051		\$ 3,391,129		\$ 2,826,447		\$ 2,702,126		

CHARTER NAME: Allegiance STEAM Academy-Thrive

2022-23 Second Interim Cash Flow

DATE PREPARED: 3/2/2023

Form Originated 5/16/2022

		February	%	March	%	April	%	May	%	June	%	Estimated	Total	Projected	Difference
		Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Accrual		Budget	
Beginning Cash Balance		2,702,126		4,451,219		4,950,594		5,022,750		5,002,256		3,387,017			
REVENUE															
LCFF Sources															
LCFF	8011	602,675	8.78%	636,193	9.27%	636,193	9.27%	636,193	9.27%	636,193	9.27%	636,193	6,863,977	6,863,977	-
EPA	8012	-		-		49,141	27.61%	-		-		44,501	178,002	178,002	-
State Aid - Prior Year	8019	-		16,371	21.21%	15,207	19.70%	15,207	19.70%	15,207	19.70%	15,207	77,200	77,200	-
In Lieu Property Taxes	8096	177,844	7.58%	387,272	16.51%	193,636	8.26%	193,636	8.26%	193,636	8.26%	193,636	2,345,328	2,345,328	-
Federal	8100-8299	65,513	9.56%	96,392	14.06%	27,822	4.06%	32,822	4.79%	96,392	14.06%	59,802	685,520	685,520	-
State															
Lottery - Unrestricted	8560	-		-		39,987	29.94%	-		-		44,074	133,537	133,537	-
Lottery - Prop 20 - Restricted	8560	-		-		9,997	12.27%	-		-		59,115	81,481	81,481	-
Other State Revenue	8300-8599	49,244	2.95%	362,703	21.71%	92,484	5.54%	92,484	5.54%	594,341	35.58%	104,325	1,670,590	1,670,590	-
Local															
Interest	8660	-		-		-		-		-		0	5,414	5,414	-
AB602 Local Special Education Transfer	8792	-		-		-		-		-		-	-	-	-
Other Local Revenues	8600-8799	-		-		-		-		-		0	82,465	82,465	-
Total Revenues		\$ 895,277	7.38%	\$ 1,498,931	12.36%	\$ 1,064,465	8.78%	\$ 970,341	8.00%	\$ 1,535,769	12.67%	\$ 1,156,854	\$ 12,123,513	\$ 12,123,513	\$ -
EXPENDITURES															
Certificated Salaries	1000-1999	433,370	9.03%	433,370	9.03%	433,370	9.03%	433,370	9.03%	433,370	9.03%	-	4,800,510	4,800,510	-
Classified Salaries	2000-2999	178,371	9.83%	178,371	9.83%	178,371	9.83%	178,371	9.83%	174,946	9.64%	(0)	1,814,430	1,814,430	-
Benefits	3000-3999	215,764	10.11%	210,008	9.84%	207,130	9.71%	207,130	9.71%	205,918	9.65%	-	2,133,295	2,133,295	-
Books & Supplies	4000-4999	487,127	36.83%	59,810	4.52%	59,810	4.52%	59,810	4.52%	59,810	4.52%	-	1,322,638	1,322,638	-
Contracts & Services	5000-5999	110,218	7.36%	117,998	7.88%	113,628	7.59%	112,154	7.49%	112,154	7.49%	(0)	1,496,889	1,496,889	-
Capital Outlay	6000-6599	238	2.77%	238	2.77%	238	2.77%	238	2.77%	238	2.77%	-	8,595	8,595	-
Other Outgo	7100-7299	-		-		-		-		-		-	-	-	-
Debt Service (see Debt Form)	7400-7499	-		-		-		-		-		-	-	-	-
Total Expenditures		\$ 1,425,087	12.31%	\$ 999,794	8.64%	\$ 992,547	8.57%	\$ 991,072	8.56%	\$ 986,434	8.52%	\$ (0)	\$ 11,576,357	\$ 11,576,357	\$ -
OTHER SOURCES/USES															
Other Sources/Contributions to Restricted Programs	8900	-		-		-		-		-		-	-	-	-
Other Uses	7600	-		-		-		-		-		-	-	-	-
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
PRIOR YEAR TRANSACTIONS															
			%		%		%		%		%			Remaining	
		Beg Bal		Beg Bal		Beg Bal		Beg Bal		Beg Bal				Balance	
Accounts Receivable	9210	2,278,666	79.06%	-		-		-		-		-	1,478,987	1,403,349	
Prepaid Expenditures	9330	-		-		-		-		-		-	(17)	91,540	
(Accounts Payable)	9510	-		-		-		-		-		100,995	393,152		
(Line of Credit Payments)	9640	-		-		-		-		-		-	-	-	
(Deferred Revenue)	9650	-		-		-		-		2,164,811	142.88%	-	281,438	1,233,720	
NET PRIOR YEAR TRANSACTIONS		\$ 2,278,666		\$ -		\$ -		\$ -		\$ (2,164,811)			\$ 1,096,537	\$ (131,983)	
OTHER ADJUSTMENTS (LIST)															
Capital Assets (Not included in Expenditures above)		238		238		238		238		238		1,156,854	569,047		
Year-End Accrual		-		-		-		-		-		-	-		
		-		-		-		-		-		-	-		
		-		-		-		-		-		-	-		
TOTAL MISC. ADJUSTMENTS		\$ 238		\$ 238		\$ 238		\$ 238		\$ 238		\$ 1,156,854	\$ 569,047		
NET REVENUES LESS EXPENDITURES		\$ 1,749,093		\$ 499,375		\$ 72,156		\$ (20,494)		\$ (1,615,239)		\$ 2,313,708	\$ 2,212,740		
ENDING CASH BALANCE		\$ 4,451,219		\$ 4,950,594		\$ 5,022,750		\$ 5,002,256		\$ 3,387,017		\$ 5,700,726			

\$ 5,824,985

Ending Cash plus Accruals should equal Ending Fund Balance \$ (124,259)

CHARTER NAME: Allegiance STEAM Academy-Thrive

2023-24 Second Interim Cash Flow

DATE PREPARED:

3/2/2023

Form Originated 5/16/2022

			July	%	August	%	September	%	October	%	November	%	December	%	January	%							
			Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud							
Beginning Cash Balance			July 1 Cash =			3,387,017		3,974,368		3,659,575		3,574,193		3,374,911		3,643,956		3,791,130					
REVENUE																							
LCFF Sources																							
LCFF	8011				363,361	4.88%	363,361	4.88%	654,049	8.78%	654,049	8.78%	654,049	8.78%	654,049	8.78%	654,049	8.78%					
EPA	8012				-		-		44,501	24.40%	-		-		44,501	24.40%	-						
State Aid - Prior Year	8019				-		-		-		-		-		-		-						
In Lieu Property Taxes	8096				144,197	6.00%	288,393	12.00%	192,262	8.00%	192,262	8.00%	192,262	8.00%	192,262	8.00%	192,262	8.00%					
Federal	8100-8299				5,265	1.26%	40,282	9.61%	20,678	4.93%	29,945	7.14%	54,728	13.06%	36,945	8.82%							
State																							
Lottery - Unrestricted	8560				-		-		-		-		-		-		44,066	27.68%					
Lottery - Prop 20 - Restricted	8560				-		-		-		-		-		-		11,017	18.03%					
Other State Revenue	8300-8599				29,063	2.37%	29,799	2.43%	53,049	4.32%	430,212	35.04%	70,764	5.76%	89,532	7.29%							
Local																							
Interest	8660				793	14.28%	793	14.28%	793	14.28%	793	14.28%	793	14.28%	793	14.28%	793	14.28%					
AB602 Local Special Education Transfer	8792																						
Other Local Revenues	8600-8799				2,900	3.43%	20,830	24.65%	(344)		14,998	17.75%	46,119	54.58%									
Total Revenues			\$	793	0.01%	\$	545,578	4.55%	\$	743,458	6.20%	\$	964,987	8.05%	\$	1,322,258	11.03%	\$	1,018,714	8.50%	\$	1,073,165	8.95%
EXPENDITURES																							
Certificated Salaries	1000-1999				49,381	1.07%	403,435	8.73%	407,826	8.83%	393,481	8.52%	425,212	9.20%	432,711	9.37%	402,758	8.72%					
Classified Salaries	2000-2999				50,874	2.72%	162,152	8.67%	150,435	8.04%	151,031	8.08%	143,333	7.66%	128,346	6.86%	166,913	8.93%					
Benefits	3000-3999				70,272	3.07%	176,627	7.73%	166,373	7.28%	200,092	8.75%	179,479	7.85%	168,896	7.39%	196,304	8.59%					
Books & Supplies	4000-4999				90,583	6.55%	42,854	3.10%	3,576	0.26%	289,331	20.93%	100,547	7.27%	71,327	5.16%	25,004	1.81%					
Contracts & Services	5000-5999				61,621	3.86%	75,303	4.72%	100,630	6.31%	130,334	8.17%	204,642	12.82%	173,450	10.87%	136,808	8.57%					
Capital Outlay	6000-6599				243	2.77%	243	2.77%	243	2.77%	243	2.77%	243	2.77%	4,071	46.43%	2,271	25.90%					
Other Outgo	7100-7299																						
Debt Service (see Debt Form)	7400-7499																						
Total Expenditures			\$	322,973	2.75%	\$	860,614	7.32%	\$	829,082	7.05%	\$	1,164,512	9.90%	\$	1,053,456	8.96%	\$	978,801	8.32%	\$	930,058	7.91%
OTHER SOURCES/USES																							
Other Sources/Contributions to Restricted Programs	8900																						
Other Uses	7600																						
Net Sources & Uses			\$	-		\$	-		\$	-		\$	-		\$	-		\$	-				
PRIOR YEAR TRANSACTIONS																							
			July 1 -	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%					
			Beginning	Beg Bal	Beg Bal	Beg Bal	Beg Bal	Beg Bal	Beg Bal	Beg Bal	Beg Bal	Beg Bal	Beg Bal	Beg Bal	Beg Bal	Beg Bal	Beg Bal	Beg Bal					
			Balances																				
Accounts Receivable	9210	2,560,203	909,289	35.52%									103,190	4.03%	144,377	5.64%							
Prepaid Expenditures	9330	91,540																					
(Accounts Payable)	9510	393,152																					
(Line of Credit Payments)	9640	-																					
(Deferred Revenue)	9650	1,233,720																					
NET PRIOR YEAR TRANSACTIONS			\$	1,024,871	\$	909,289	\$	-	\$	-	\$	-	\$	-	\$	103,190	\$	144,377					
OTHER ADJUSTMENTS (LIST)																							
Capital Assets (Not included in Expenditures above)			243		243		243		243		243		4,071		2,271								
TOTAL MISC. ADJUSTMENTS			\$	-	\$	243	\$	243	\$	243	\$	243	\$	4,071	\$	2,271							
NET REVENUES LESS EXPENDITURES			\$	587,351	\$	(314,794)	\$	(85,382)	\$	(199,282)	\$	269,045	\$	147,174	\$	289,755							
ENDING CASH BALANCE			\$	3,974,368	\$	3,659,575	\$	3,574,193	\$	3,374,911	\$	3,643,956	\$	3,791,130	\$	4,080,885							

CHARTER NAME: Allegiance STEAM Academy-Thrive

2023-24 Second Interim Cash Flow

DATE PREPARED:

3/2/2023

Form Originated 5/16/2022

		February Estimated	% Bud	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	Total	Projected Budget	Difference
Beginning Cash Balance		4,080,885		3,529,067		3,618,417		3,766,871		3,701,780		3,643,641			
REVENUE															
LCFF Sources															
LCFF	8011	654,049	8.78%	689,960	9.27%	689,960	9.27%	689,960	9.27%	689,960	9.27%	689,960	7,446,770	7,446,770	-
EPA	8012	-		-		47,799	26.21%	-		-		45,600	182,400	182,400	-
State Aid - Prior Year	8019	-		-		-		-		-		-	-	-	-
In Lieu Property Taxes	8096	192,262	8.00%	336,459	14.00%	168,229	7.00%	168,229	7.00%	168,229	7.00%	168,229	2,403,275	2,403,275	-
Federal	8100-8299	43,817	10.45%	57,140	13.63%	29,945	7.14%	30,121	7.19%	32,357	7.72%	37,888	419,112	419,112	-
State															
Lottery - Unrestricted	8560	-		-		44,066	27.68%	-		-		71,095	159,227	159,227	-
Lottery - Prop 20 - Restricted	8560	-		-		11,017	18.03%	-		-		39,071	61,104	61,104	-
Other State Revenue	8300-8599	53,786	4.38%	53,786	4.38%	198,565	16.17%	53,786	4.38%	53,786	4.38%	111,697	1,227,823	1,227,823	-
Local															
Interest	8660	-		-		-		-		-		0	5,548	5,548	-
AB602 Local Special Education Transfer	8792	-		-		-		-		-		-	-	-	-
Other Local Revenues	8600-8799	-		-		-		-		-		(0)	84,502	84,502	-
Total Revenues		\$ 943,914	7.87%	\$ 1,137,345	9.49%	\$ 1,189,581	9.92%	\$ 942,096	7.86%	\$ 944,332	7.88%	\$ 1,163,541	\$ 11,989,761	\$ 11,989,761	\$ -
EXPENDITURES															
Certificated Salaries	1000-1999	420,928	9.11%	420,928	9.11%	420,928	9.11%	420,928	9.11%	420,928	9.11%	-	4,619,445	4,619,445	-
Classified Salaries	2000-2999	184,099	9.84%	184,099	9.84%	184,099	9.84%	184,099	9.84%	180,638	9.66%	-	1,870,116	1,870,116	-
Benefits	3000-3999	232,960	10.19%	226,452	9.91%	223,198	9.76%	223,198	9.76%	221,944	9.71%	(0)	2,285,795	2,285,795	-
Books & Supplies	4000-4999	509,146	36.83%	62,514	4.52%	62,514	4.52%	62,514	4.52%	62,514	4.52%	-	1,382,424	1,382,424	-
Contracts & Services	5000-5999	148,599	9.31%	154,002	9.65%	150,389	9.42%	116,448	7.30%	116,448	7.30%	27,113	1,595,786	1,595,786	-
Capital Outlay	6000-6599	242	2.77%	242	2.77%	242	2.77%	242	2.77%	242	2.77%	-	8,767	8,767	-
Other Outgo	7100-7299	-		-		-		-		-		-	-	-	-
Debt Service (see Debt Form)	7400-7499	-		-		-		-		-		-	-	-	-
Total Expenditures		\$ 1,495,974	12.72%	\$ 1,048,237	8.91%	\$ 1,041,370	8.85%	\$ 1,007,429	8.56%	\$ 1,002,714	8.52%	\$ 27,113	\$ 11,762,333	\$ 11,762,333	\$ -
OTHER SOURCES/USES															
Other Sources/Contributions to Restricted Programs	8900	-		-		-		-		-		-	-	-	-
Other Uses	7600	-		-		-		-		-		-	-	-	-
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
PRIOR YEAR TRANSACTIONS															
			% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal			Remaining Balance	
Accounts Receivable	9210	-		-		-		-		-		-	1,156,856	1,403,347	
Prepaid Expenditures	9330	-		-		-		-		-		-	-	91,540	
(Accounts Payable)	9510	-		-		-		-		-		-	-	393,152	
(Line of Credit Payments)	9640	-		-		-		-		-		-	-	-	
(Deferred Revenue)	9650	-		-		-		-		-		-	-	1,233,720	
NET PRIOR YEAR TRANSACTIONS		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ 1,156,856	\$ (131,985)	
OTHER ADJUSTMENTS (LIST)															
Capital Assets (Not included in Expenditures above)		242		242		242		242		242		(1,136,427)	(1,127,661)		
		-		-		-		-		-		-	-		
		-		-		-		-		-		-	-		
		-		-		-		-		-		-	-		
TOTAL MISC. ADJUSTMENTS		\$ 242		\$ 242		\$ 242		\$ 242		\$ 242		\$ (1,136,427)	\$ (1,127,661)		
NET REVENUES LESS EXPENDITURES		\$ (551,818)		\$ 89,350		\$ 148,454		\$ (65,091)		\$ (58,139)		\$ 0	\$ 256,624		
ENDING CASH BALANCE		\$ 3,529,067		\$ 3,618,417		\$ 3,766,871		\$ 3,701,780		\$ 3,643,641		\$ 3,643,641			

Ending Fund Balance \$ 6,052,413

Ending Cash plus Accruals should equal Ending Fund Balance \$ (2,408,772)

Board of Directors
Allegiance STEAM Academy
Chino, California

We have audited the financial statements of Allegiance STEAM Academy as of and for the year ended June 30, 2022, and have issued our report thereon dated REPORT DATE. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Appeals Panel, as well as certain information related to the planned scope and timing of our audit in our planning communication dated May 12, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Allegiance STEAM Academy are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2022.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated REPORT DATE.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Supplementary information in relation to the financial statements as a whole

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled

the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated REPORT DATE.

With respect to the Chino, Fontana, and Eliminations columns presented in the statements of financial position, activities and cash flows, as well as the Schedule of Instructional Time, Schedule of Average Daily Attendance (ADA), and Reconciliation of Annual Financial Report with Audited Financial Statements (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated REPORT DATE.

The Local Education Agency Organization Structure accompanying the financial statements, which is the responsibility of management, was prepared for purposes of additional analysis and is not a required part of the financial statements. Such information was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we did not express an opinion or provide any assurance on it.

Upcoming accounting standards

Our promise is to get to know you and help you. For your consideration, we provided recent accounting standards applicable to your entity.

Leases –

- Effective for fiscal years beginning after December 15, 2018 for public entities and December 15, 2021 for nonpublic entities. For your entity – June 30, 2023's financial statements.
- Requires lessees to recognize the assets and liabilities arising from all leases on the statement of financial position.
- A lessee should recognize the liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term.
- Continued differentiation between finance and operating leases.

This communication is intended solely for the information and use of the Board of Directors and management of Allegiance STEAM Academy and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

ALLEGIANCE STEAM ACADEMY

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2022

OPERATING:

**ALLEGIANCE STEAM ACADEMY – THRIVE – 1945
ALLEGIANCE STEAM ACADEMY – THRIVE, FONTANA – 2130**

DRAFT
For discussion purposes only
Subject to revision

**ALLEGIANCE STEAM ACADEMY
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Allegiance STEAM Academy
Chino, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Allegiance STEAM Academy (the Academy), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Allegiance STEAM Academy and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 the School's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditors' Responsibility for the Audit of the 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 auditors' report that includes our opinion.

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 misstatement 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 control 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 School'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 substantial doubt about the School'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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The Chino, Fontana, and Eliminations columns in the statements of financial position, activities, and cash flows as well as the supplementary information (as identified in the table of contents) and the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and, except for the portion marked "unaudited", was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole. The Local Education Agency Organization Structure, which is marked "unaudited", has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated REPORT DATE on our consideration of the Academy's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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 on the Academy'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 the Academy's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

ALLEGIANCE STEAM ACADEMY
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022

ASSETS	Chino	Fontana	Eliminations	Total
CURRENT ASSETS				
Cash and Cash Equivalents	\$ 3,487,985	\$ 827,630	\$ -	\$ 4,315,615
Accounts Receivable - Federal and State	1,682,026	-	-	1,682,026
Accounts Receivable - Intracompany	930,403	-	(930,403)	-
Prepaid Expenses and Other Assets	148,790	-	-	148,790
Total Current Assets	6,249,204	827,630	(930,403)	6,146,431
LONG-TERM ASSETS				
Property, Plant, and Equipment, Net	8,330	-	-	8,330
Total Long-Term Assets	8,330	-	-	8,330
Total Assets	\$ 6,257,534	\$ 827,630	\$ (930,403)	\$ 6,154,761
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts Payable and Accrued Liabilities	\$ 698,236	\$ -	\$ -	\$ 698,236
Accounts Payable - Intracompany	-	930,403	(930,403)	-
Deferred Revenue	281,469	-	-	281,469
Total Current Liabilities	979,705	930,403	(930,403)	979,705
NET ASSETS				
Without Donor Restriction	5,277,829	(102,773)	-	5,175,056
Total Net Assets	5,277,829	(102,773)	-	5,175,056
Total Liabilities and Net Assets	\$ 6,257,534	\$ 827,630	\$ (930,403)	\$ 6,154,761

See accompanying Notes to Financial Statements.

**ALLEGIANCE STEAM ACADEMY
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022**

	Chino	Fontana	Eliminations	Total
REVENUES, WITHOUT DONOR RESTRICTION				
State Revenue:				
State Aid	\$ 5,839,036	\$ -	\$ -	\$ 5,839,036
Other State Revenue	1,435,062	-	-	1,435,062
Federal Revenue:				
Grants and Entitlements	1,058,983	-	-	1,058,983
Local Revenue:				
In-Lieu Property Tax Revenue	2,006,189	-	-	2,006,189
Other Revenue	6,023	-	-	6,023
Contributions	96,208	-	-	96,208
Interest Income	2,320	-	(2,320)	-
Total Revenues Without Donor Restriction	10,443,821	-	(2,320)	10,441,501
EXPENSES				
Program Services	8,423,401	8,102	(2,070)	8,429,433
Management and General	1,116,638	94,671	(250)	1,211,059
Total Expenses	9,540,039	102,773	(2,320)	9,640,492
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTION	903,782	(102,773)	-	801,009
Net Assets Without Donor Restriction- Beginning of Year	4,374,047	-	-	4,374,047
NET ASSETS WITHOUT DONOR RESTRICTION - END OF YEAR	\$ 5,277,829	\$ (102,773)	\$ -	\$ 5,175,056

See accompanying Notes to Financial Statements.

**ALLEGIANCE STEAM ACADEMY
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022**

	<u>Chino</u>	<u>Fontana</u>	<u>Eliminations</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Change in Net Assets	\$ 903,782	\$ (102,773)	\$ -	\$ 801,009
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:				
Depreciation	1,190	-	-	1,190
Change in Operating Assets:				
Accounts Receivable - Federal and State	1,300,685	-	-	1,300,685
Accounts Receivable - Intracompany	(930,403)	-	930,403	-
Prepaid Expenses and Other Assets	(53,725)	-	-	(53,725)
Change in Operating Liabilities:				
Accounts Payable and Accrued Liabilities	93,593	-	-	93,593
Accounts Payable - Intracompany	-	930,403	(930,403)	-
Deferred Revenue	14,522	-	-	14,522
Net Cash Provided by Operating Activities	<u>1,329,644</u>	<u>827,630</u>	<u>-</u>	<u>2,157,274</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchases of Property, Plant, and Equipment	(9,520)	-	-	(9,520)
Net Cash Used by Investing Activities	<u>(9,520)</u>	<u>-</u>	<u>-</u>	<u>(9,520)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	1,320,124	827,630	-	2,147,754
Cash and Cash Equivalents - Beginning of Year	<u>2,167,861</u>	<u>-</u>	<u>-</u>	<u>2,167,861</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 3,487,985</u>	<u>\$ 827,630</u>	<u>\$ -</u>	<u>\$ 4,315,615</u>

See accompanying Notes to Financial Statements.

**ALLEGIANCE STEAM ACADEMY
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022**

	<u>Program Services</u>	<u>Management and General</u>	<u>Eliminations</u>	<u>Total Expenses</u>
Salaries and Wages	\$ 4,998,625	\$ 603,485	\$ -	\$ 5,602,110
Pension Expense	846,982	99,484	-	946,466
Other Employee Benefits	328,060	39,607	-	367,667
Payroll Taxes	137,466	16,596	-	154,062
Management Fees	233,744	258,598	-	492,342
Legal Expenses	-	53,672	-	53,672
Accounting Expenses	-	12,758	-	12,758
Instructional Materials	525,295	-	-	525,295
Other Fees for Services	477,420	3,526	-	480,946
Office Expenses	165,700	14,901	-	180,601
Information Technology Expenses	67,805	8,186	-	75,991
Occupancy Expenses	128,633	15,530	-	144,163
Travel Expenses	3,326	-	-	3,326
Interest Expense	3,375	408	(2,320)	1,463
Depreciation Expense	1,062	128	-	1,190
Insurance Expense	95,789	11,565	-	107,354
Other Expenses	418,221	72,865	-	491,086
Subtotal	<u>8,431,503</u>	<u>1,211,309</u>	<u>(2,320)</u>	<u>9,640,492</u>
Eliminations	(2,070)	(250)	2,320	-
Total	<u>\$ 8,429,433</u>	<u>\$ 1,211,059</u>	<u>\$ -</u>	<u>\$ 9,640,492</u>

See accompanying Notes to Financial Statements.

**ALLEGIANCE STEAM ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Allegiance STEAM Academy (the Academy) is a nonprofit public benefit corporation under the laws of the state of California for the purpose of managing and operating public charter schools. The Academy is comprised of two charter schools Allegiance STEAM Academy – Thrive (Chino) and Allegiance STEAM Academy – Thrive, Fontana (Fontana). Fontana is presented here, however, is in its startup phase and has not begun operating its charter school. The Academy is economically dependent on state and federal funding.

Chino was authorized by the Chino Valley Unified School District and Fontana was authorized by the Fontana Unified School District. The Academy's charter schools may be revoked by their authorizers for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law. Fontana's charter may be revoked by the Fontana Unified School District.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

Basis of Accounting

The financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and liabilities.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses

Costs of providing the Academy's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit. The expenses that are allocated are pension expense, other employee benefits, payroll taxes, occupancy, insurance, information technology, other fees for services, office expenses, interest expense, depreciation expenses, and other expenses, which are allocated on the basis of estimates of time and effort.

Cash and Cash Equivalents

The Academy defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

**ALLEGIANCE STEAM ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Asset Classes

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as restricted revenue when received and released from restrictions when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2022. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

Property, Plant, and Equipment

Property, plant, and equipment are stated at cost, if purchased, or at estimated fair value, if donated. Depreciation is provided on a straight-line basis over the estimated useful lives of the asset. The Academy capitalizes all expenditures for land, buildings and equipment in excess of \$1,000.

Revenue Recognition

Amounts received from the California Department of Education are conditional and recognized as revenue by the Academy based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restriction, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restriction.

Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise.

**ALLEGIANCE STEAM ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions (Continued)

Conditional promises to give (those with a measurable performance or other barrier and a right of return) are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the Academy has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2022, the Academy has received conditional grants of \$601,150 of which \$281,469 is recognized as deferred revenue in the statement of financial position.

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as a liability of the Academy. Full-time employees accrue one day of paid vacation per month of work. A maximum of 12 days of vacation may be accrued.

Income Taxes

The Academy is a nonprofit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The Academy files an exempt organization return in the U.S. federal jurisdiction and with the California Franchise Tax Board.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agency of the Academy is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

Evaluation of Subsequent Events

The Academy has evaluated subsequent events through REPORT DATE, the date these financial statements were available to be issued.

**ALLEGIANCE STEAM ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures were comprised of the following as of June 30, 2022:

Cash and Cash Equivalents	\$ 4,315,615
Accounts Receivable - Federal and State	1,682,026
Financial Assets Available for General Expenditure	<u>\$ 5,997,641</u>

As part of its liquidity management plan, the Academy monitors liquidity required and cash flows to meet operating needs on a monthly basis. The Academy structures its financial assets to be available as general expenditures, liabilities and other obligations come due.

NOTE 3 CONCENTRATION OF CREDIT RISK

The Academy maintains its cash in bank deposit accounts are various financial institutions. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At times, cash in this account exceeds the maximum insured amount. The Academy has not experienced any losses regarding this account and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant and equipment in the accompanying financial statements is presented net of accumulated depreciation. Depreciation expense was \$1,190 for the year ended June 30, 2022.

The components of property, plant, and equipment as of June 30, 2022 are as follows:

Leasehold Improvements	\$ 9,520
Less: Accumulated Depreciation	(1,190)
Total Property, Plant, and Equipment	<u>\$ 8,330</u>

**ALLEGIANCE STEAM ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 5 EMPLOYEE RETIREMENT

State Teachers' Retirement System (STRS)

Plan Description

The Academy contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2021 total STRS plan net assets are \$310 billion, the total actuarial present value of accumulated plan benefits is \$414 billion, contributions from all employers totaled \$5.744 billion, and the plan is 73% funded. The Academy did not contribute more than 5% of the total contributions to the plan. Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, California 95826 and www.calstrs.com.

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.21% of their salary. The Academy is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2022 was 16.92% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

The Academy's contributions to STRS for the last three years are as follows:

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2020	\$ 345,379	100%
2021	\$ 446,435	100%
2022	\$ 687,413	100%

Public Employees' Retirement System (PERS)

Plan Description

The Academy contributes to the Academy Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by CalPERS. Plan information for PERS is not publicly available the plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. According to the most recently available Actuarial Valuation Report for the year ended June 30, 2021, the School Employer Pool total plan assets are \$86.5 billion, the present value of accumulated plan benefits is \$106.8 billion, contributions from all employers totaled \$2.97 billion, and the plan is 81% funded. The Academy did not contribute more than 5% of the total contributions to the plan.

**ALLEGIANCE STEAM ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

Public Employees' Retirement System (PERS) (Continued)

Plan Description (Continued)

Copies of the CalPERS' annual financial reports may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814 and www.calpers.ca.gov.

Funding Policy

Active plan members are required to contribute 7.0% of their salary. The Academy is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for year ended June 30, 2022 was 22.91%. The contribution requirements of the plan members are established and may be amended by state statute.

The Academy's contributions to PERS for each of the last three years are as follows:

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2020	\$ 168,979	100%
2021	\$ 188,412	100%
2022	\$ 259,053	100%

NOTE 6 FACILITIES MEMORANDUM OF UNDERSTANDING

The Academy has a facilities memorandum of understanding (MOU) with the Chino Valley Unified School District (the District) through June 30, 2025 for the use of facilities located in Chino, California. The MOU requires the Academy to pay 3% of the Chino charter school's revenue pursuant to Education Code section 47613(b) for oversight and facility use. Total fees paid to the District under this MOU for the year ended June 30, 2022 were \$233,744.

NOTE 7 CONTINGENCIES, RISKS, AND UNCERTAINTIES

The Academy has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

SUPPLEMENTARY INFORMATION

DRAFT
For discussion purposes only
Subject to revision

**ALLEGIANCE STEAM ACADEMY
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2022
UNAUDITED**

The Academy was established in May 2018 as a nonprofit public benefit corporation and operates the following charter schools:

Allegiance STEAM Academy – Thrive (Chino), charter school number 1945. This charter was granted through Chino Valley Unified District and its charter school status from the California Department of Education in June 2018.

Allegiance STEAM Academy – Thrive, Fontana (Fontana), charter school number 2130. This charter was granted through Fontana Unified School District and its charter school status from the California Department of Education in 2022. Fontana is expected to begin serving students in August 2023.

The board of directors and the administrator as of June 30, 2022 were as follows:

BOARD OF DIRECTORS

Member	Office	Term End (Length)
Samantha Odo	Chairperson	June 2025
Jason Liso	Treasurer	June 2023
Marcylin Jones	Secretary	June 2023
Troy Stevens	Member	June 2025
Claudia Reynolds	Member	June 2023

ADMINISTRATOR

Sebastian Cognetta	Chief Executive Officer
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**ALLEGIANCE STEAM ACADEMY
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2022**

	Instructional Minutes		Traditional Calendar Days	Status
	Requirement	Actual		
Chino:				
Grade K	36,000	36,285	177	In compliance
Grade 1	50,400	56,095	177	In compliance
Grade 2	50,400	56,095	177	In compliance
Grade 3	50,400	56,095	177	In compliance
Grade 4	54,000	58,105	177	In compliance
Grade 5	54,000	58,105	177	In compliance
Grade 6	54,000	58,105	177	In compliance
Grade 7	54,000	60,545	177	In compliance
Grade 8	54,000	60,545	177	In compliance

**ALLEGIANCE STEAM ACADEMY
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
YEAR ENDED JUNE 30, 2022**

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Chino:				
Grades TK/K-3	452.54	452.54		
Grades 4-6	254.61	254.61		
Grades 7-8	136.46	136.46		
ADA Totals	<u>843.61</u>	<u>843.61</u>	<u>-</u>	<u>-</u>

DRAFT
For discussion purposes only
Subject to revision

**ALLEGIANCE STEAM ACADEMY
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

June 30, 2022 Annual Financial Report Fund Balances (Net Assets)	<u>Chino</u>	<u>\$ 5,202,711</u>
Adjustments and Reclassifications:		
Increase (Decrease) of Fund Balance (Net Assets):		
Accounts Receivable - Federal and State		<u>75,118</u>
Net Adjustments and Reclassifications		<u>75,118</u>
June 30, 2022 Audited Financial Statement Fund Balances (Net Assets)		<u><u>\$ 5,277,829</u></u>

For discussion purposes only
DRAFT
Subject to revision

**ALLEGIANCE STEAM ACADEMY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Additional Award Identification	Federal Expenditures Total
U.S. Department of Education				
Pass-Through Programs From California				
Department of Education:				
Every Child Succeeds Act:				
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329		\$ 78,219
Title II, Part A, Improving Teacher Quality	84.367	14341		16,893
Title IV, Part A, Student Support & Academic Enrichment	84.424	n/a		10,000
Special Education Cluster: IDEA Basic Local Assistance Entitlement, Part B, Section 611	84.027	13379		136,283
Total Special Education Cluster				<u>136,283</u>
Coronavirus Aid, Relief, and Economic Security Act (CARES Act):				
Elementary and Secondary School Emergency Relief Fund	84.425D	15536	COVID-19	3
Expanded Learning Opportunities (ELO) Grant GEER II	84.425C	15619	COVID-19	15,972
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	COVID-19	193,769
Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	84.425D	15618	COVID-19	62,302
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15559	COVID-19	88,903
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	COVID-19	79,688
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	84.425U	15620	COVID-19	45,368
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	84.425U	15621	COVID-19	78,205
Total Coronavirus Aid, Relief, and Economic Security Act (CARES Act)				<u>564,210</u>
Total U.S. Department of Education				<u>805,605</u>
U.S. Department of Agriculture				
Pass-Through Program From California				
Department of Education:				
Child Nutrition Cluster:				
Especially Needy Breakfast Program	10.553	13526		37,837
National School Lunch Program	10.555	23165		215,541
Total Child Nutrition Cluster				<u>253,378</u>
Total U.S. Department of Agriculture				<u>253,378</u>
Total Expenditures of Federal Awards				<u>\$ 1,058,983</u>

N/A - Not Applicable and/or Not Available.

**ALLEGIANCE STEAM ACADEMY
NOTES TO SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2022**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

This schedule presents information on the amount of instructional time offered by the Academy and whether the Academy complied with the provisions of California Education Code.

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

Average daily attendance is a measurement of the number of pupils attending classes of the Academy. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.

NOTE 4 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Academy under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of the 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 operations of the Academy, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of the Academy.

NOTE 5 INDIRECT COST RATE

The Academy has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**INDEPENDENT AUDITORS' 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
Allegiance STEAM Academy
Chino, California

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 Allegiance STEAM Academy (the Academy), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, cash flows, and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated REPORT DATE.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Academy'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Academy's internal control. Accordingly, we do not express an opinion on the effectiveness of the Academy'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 a combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the 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.

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 may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Academy’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*.

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 entity’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 entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors
Allegiance STEAM Academy
Chino, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Allegiance STEAM Academy's (the Academy) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the School's major federal programs for the year ended June 30, 2022. The Academy's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Academy complied, in all material respects, with the 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, 2022.

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; 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Academy 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 the Academy'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 the Academy's federal programs.

Auditors' 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 the Academy'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 the Academy'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 the School'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 the Academy'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 the Academy'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 Auditors' 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.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
Allegiance STEAM Academy
Chino, California

Opinion on State Compliance

We have audited Allegiance STEAM Academy (the Academy) compliance with the types of compliance requirements described in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2022. The Academy's state compliance requirements are identified in the table below.

In our opinion, the Academy complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2022.

Basis for Opinion

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; and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Academy 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. Our audit does not provide a legal determination of the Academy's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for the compliance with the state laws and regulations as identified below.

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to below occurred, whether due to fraud or error, and express an opinion on the School'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 *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel 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 the Academy's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, 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 the School's compliance with the compliance requirements referred to below and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School'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 *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, but not for the purpose of expressing an opinion on the effectiveness of the School'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.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the Academy's compliance with the laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes

Description	Procedures Performed
Independent Study-Course Based	Not Applicable
Immunizations	Not Applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
In Person Instruction Grant	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not Applicable

Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

Glendora, California
 REPORT DATE

**ALLEGIANCE STEAM ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.425C	Expanded Learning Opportunities (ELO) Grant GEER II
84.425D	Elementary and Secondary School Emergency Relief (ESSER) Fund, ESSER II
84.425U	Expanded Learning Opportunities (ELO) Grant ESSER III

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

_____ yes x no

**ALLEGIANCE STEAM ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

Findings and Questioned Costs – State Compliance

There were no findings or questioned costs related to state awards for June 30, 2022.

**ALLEGIANCE STEAM ACADEMY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2022**

There were no findings and questioned costs for the prior year.

DRAFT
For discussion purposes only
Subject to revision

Transfer of Federal and State Educationally Related Mental Health Services Funds from Member LEAs to SELPA via the Administrative Unit

Under current law, state (SACS resource code 6546) and federal (SACS resource code 3327) funds for educationally related mental health services ("ERMHS") for students eligible for special education and related services are distributed to the Desert Mountain SELPA(DMSELPA) on behalf of member LEAs. The funds are received by San Bernardino County Superintendent of Schools, the Administrative Unit (AU), on behalf of the DMSELPA. Historically, the SELPA has provided mental health services to member LEAs through a Fee for Service model and contracts with San Bernardino County Department of Behavioral Health(DBH). When AB114(ERMHS funding) was enacted in 2011, the local California Association of Health and Education Linked Professions, Joint Powers Authority (CAHELP JPA)/DMSELPA Governance Council, voted to create a SELPA-wide consortia providing Educationally Related Mental Health Services. All state and federal mental health funds are currently retained at the SELPA for services to member LEAs. The Governor's 2022-2023 State Budget included a shift in distribution of these funds to individual LEAs which was postponed and reintroduced for the 2023-2024 school year. Member LEAs of the CAHELP JPA/Desert Mountain SELPA have a history of collaborative local decision-making ensuring the full continuum of services, including ERMHS, are available to all students served by the SELPA. Member LEAs recognize that, if the shift in funding distribution goes into effect, it will result in significant and unnecessary changes to the manner in which ERMHS services are provided. Changes from the shift in funding distribution will result in program, funding, and staffing challenges that will impact the quality of services to students, families, and staff across the SELPA. To avoid the unnecessary changes and resulting consequences of shifting the distribution of funds directly to LEAs, the Parties desire to maintain CAHELP JPA/DMSELPA's current structure for distributing state and federal ERMHS funds.

If the state changes the way in which these state and federal funds are distributed, member LEAs agree that the allocation for state principal apportionment for state ERMHS (6546) and federal ERMHS (3327) funds will be transferred from the San Bernardino County Superintendent of Schools as the Administrative Unit ("AU") to the Desert Mountain SELPA. Regardless of the distribution method determined by the state, CAHELP JPA/DMSELPA will continue to utilize the funds to provide the ERMHS programs and services at the SELPA consortia level. If any changes in these services are required, changes will be determined by the CAHELP JPA Governance Council based on local needs



BULLYING/HARASSMENT BEHAVIOR PREVENTION AND THE PROMOTION OF SAFE SCHOOLS

POSITION

Rose Ann Bomentre, LLC recognizes the impact a safe and caring environment has on student achievement and social/emotional development. To foster a positive school climate, *Rose Ann Bomentre, LLC* will work to identify and remove systemic barriers that hinder a safe and caring school environment and culture. *Rose Ann Bomentre, LLC* will promote anti-bullying, anti-harassment and violence-prevention programs, schoolwide positive behavior interventions and support, along with comprehensive conflict-resolution programs to foster a positive school climate.

THE RATIONALE

Promoting a positive school climate and developing positive relationships with caring adults is key to improving school success and reducing bullying, harassment and excessive disciplinary problems (DeVoogd, Lane-Garon, & Kralowec, 2016). School stakeholders recognize the need to provide a safe school climate, which leads to increased student achievement and decreased discipline (Mapp & Bergman, 2019). Incidents threatening student and staff safety include bullying, harassment, violence, weapons or gang behavior (Ercek & Birel, 2021).

Prevention activities are integral to creating a safe school environment free of fear, bullying, harassment and violence. Delivered by school counselors, teachers, administrators, student support personnel and qualified community experts, prevention programs increase the opportunity for improved academic achievement, appropriate behavior, positive relationships, successful conflict resolution, safe school climate and increased attendance (London & Standeven, 2017). Participating in prevention activities empowers and encourages students to work in collaboration with their school and community in creating a safe school environment and culture.

Comprehensive anti-bullying/anti-harassment/violence-prevention and conflict-resolution programs require data-informed decision-making, coordination, instruction and program assessment. These programs are most effective when incorporated into the academic curriculum by all members of the school community (Irwin, et. al, 2021). Prevention programs include training in key areas for peacefully resolving issues such as:

- communication skills
- conflict-resolution skills
- decision-making skills
- development of cultural competence
- acceptance of differences
- intervention strategies for bullying/harassment
- recognition of early warning signs of violence
- prevention/intervention services
- appropriate use of technology and social media
- community involvement
- parent/guardian and faculty/staff education
- assessment of program effectiveness
- positive staff and student relationships
- mental health awareness training (Youth Mental Health First Aid)
- bystander training (e.g., QPR, SOS)



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Typically, full implementation of a *Bullying/Harassment Behavior Prevention and the Promotion of Safe Schools* program aligned with the use of data, evidenced- based practices, and alignment with state/national laws takes three years. *Rose Ann Bomentre, LLC* is proposing to create measurable objectives, recommended intervention strategies, and define the training plan with a third point expert consultant.

Allegiance STEAM Academy (ASA) has begun implementing a data-driven, standards and competency based, developmental, preventative program. *Rose Ann Bomentre, LLC* is recommending to continue efforts by contracting to receive coaching and technical assistance with various elements of program development.

METHODOLOGY

- To reduce bullying behavior, it is important to change the climate of the school and the social norms with regard to bullying.
- Facilitate a *Bullying Behavior Questionnaire* that is an anonymous, research-based survey administered to students to assess the nature, extent, and location of bullying problems at *Allegiance STEAM Academy (ASA)* which includes an examination of the effectiveness of current policies, procedures, and practices pertaining to *Bullying/Harassment Behavior Prevention and the Promotion of Safe Schools*.
- Facilitate a Needs Assessment for adults (staff and parents) to estimate the prevalence of bullying at ASA which includes an examination of the effectiveness of current policies, procedures, and practices pertaining to *Bullying/Harassment Behavior Prevention and the Promotion of Safe Schools*.
- Collect and use data relative to identified needs in school improvement plan and organization goals.
- Examine the members of the currently formed bullying prevention committee to ensure it includes an administrator, a teacher from each grade, a member of the non-teaching staff, a school counselor or other school-based mental health professional, a parent, students, and a community representative to serve as the leadership team for program implementation at the school.
- Develop a 3-year plan for the implementation and evaluation of a comprehensive *Bullying/Harassment Behavior Prevention and the Promotion of Safe Schools* program with policies and procedures and establishment of a reporting system in alignment with California laws and regulations that cover bullying.
- Train all staff to understand the nature of bullying and its effects, how to respond if they observe bullying, and how to work with others at the school to help prevent bullying from occurring with clear guidance about how to identify bullying and opportunities to role play intervening in bullying situations.
- Train all school staff in the current movements (state & national) on the definition of bullying; Review current school policies and procedures; Analyze data regarding current practices and outcomes. Training may take many forms: staff meetings, one-day training sessions, and teaching through modeling preferred behavior.
- Allow for student voice in bullying prevention through regular class meetings or student advisory discussions for students to provide valuable feedback to adults.
- Help ASA identify hot spots where bullying occurs, allowing the bullying prevention committee to refine the school's supervisory system so bullying is less likely. Review and coordinate ways to increase adult presence in these locations.



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- Create a process for ongoing leadership to sustain an *Bullying/Harassment Behavior Prevention and the Promotion of Safe Schools* design, implementation, evaluation and program improvement.
- Develop a mechanism to provide resources that encourage parental involvement from the planning stages through implementation, parent meetings and ongoing communication to strengthen home-school connection while building support for program implementation.
- Create implementation and CA law-aligned management and documentation tools such as annual agreements, calendars, etc. for *Bullying/Harassment Behavior Prevention and the Promotion of Safe Schools*.
- Address social justice issues including equity and access to rigorous educational opportunities.
- Develop a “*Bully Prevention & Intervention Handbook, A guide grounded in evidence-based practices*” to guide documentation of objectives, definition of the role/responsibilities of school staff, students, parents, and all involved, and establishment of systems and protocols.
- Evaluate and clarify the roles and responsibilities of other support or non-credentialed staff, (psychologists, social work interns), making recommendations for collaboration and division of duties.

DELIVERABLES & OVERVIEW

<ul style="list-style-type: none"> • Up to five days of on-site training for K-8 staff, parents, and students for each full year of the contract. <ul style="list-style-type: none"> ○ Participate in staff training (8 hours total); parent workshops (4 hours total); student advisory council workshop/meetings (8 hours total) ○ Zoom or virtual webinars may be scheduled in lieu of in-person, depending on the needs of ASA. ○ Training evaluations
<ul style="list-style-type: none"> • <i>Bully Prevention & Intervention Handbook, A guide grounded in evidence-based practices</i> Template Development of a “<i>ASA Bully Prevention & Intervention Handbook, A guide grounded in evidence-based practices</i>” that serves as a guide for documenting goals and objectives, defining the role and responsibilities of staff, parents, students, community-based organizations, and establishing various protocols and systems over the course of training is recommended.
<ul style="list-style-type: none"> • Access to multiple resources and sample documents provided in a Google Shared Drive <ul style="list-style-type: none"> ○ Training agendas and materials for printing by ASA will be given in advance.
<ul style="list-style-type: none"> • An individual site visit/site evaluation for ASA
<ul style="list-style-type: none"> • Needs assessment/staff, parents, and students surveys and analysis
<ul style="list-style-type: none"> • Consultation and support services between each training session via in-person, phone call, zoom, etc.

TECHNICAL ASSISTANCE/CONSULTATION

Successful training of ASA staff, parents, and students requires ongoing consultation, collaboration, coaching, and technical assistance, especially during the first year of the change process. *Rose Ann Bomentre, LLC* will provide evidenced- based practices and systemic change and experience in assisting ASA in improving their practices regarding student wellness and support services.

Areas of technical assistance offered by coach include [but are not limited to]:



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- The collection and use of data
- Creating mission statements
- Use of time/calendars
- Curriculum development
- Lesson planning and development
- Pre-post assessments
- Effective teaching practices
- Management agreements
- Developing Action plans
- Developing Results Reports
- Creating PowerPoint presentations
- Policy Development—preparation
- Job descriptions—roles and responsibilities
- Evaluation Tools
- Professional ethics
- Establishing systems and protocols
- Multi-tiered system of supports
- School counselor performance evaluation

FINANCIAL CONSIDERATION

Cost Per Year: \$20,000 (based on one school) or \$4000 per diem (includes travel expenses, consultation and support services between each training session via in-person, phone call, zoom, etc.)



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Being smart occupies almost all the time, energy, and attention of most leaders to develop a successful organization yet the other half of the equation which is oftentimes neglected is being healthy (Lencioni 2012).



MENU OF SERVICES

- Planning and facilitation
- Communities of Practice
- Data Visualization
- Asset mapping and gaps analysis
- Needs assessment and data-driven planning
- teen Mental Health First Aid Instructor
- Individualized consultation
- Professional development training
- Conference presentation
- Information Dissemination
- E-learning courses
- Webinars
- Youth Mental Health First Aid Instructor

FOCUS AREAS

- Effective Approaches to Establishing School-Based Health Teams/Centers
- Developing a Hub of Services on School Sites
- Crisis Preparedness, Prevention, Response and Recovery, Both Short- and Long-Term
- Using Existing Systems to Collect Data to Maximize Support Services
- Expand Mental Health Screening and Referral Pathways for ALL Students
- Stakeholder Engagement (Youth, Family, and Community)
- The Power of Student Leadership
- Integrated Support Systems
- teen Mental Health First Aid (TMHFA) Certification
- Youth Mental Health First Aid (YMHFA) Certification
- School Climate and Culture Coaching in Every School
- Trauma and Resilience
- Suicide Prevention, Intervention, and Postvention
- The Strength-Based Approach in Staff Responsibilities
- Social Emotional Learning Starts with Leadership
- Planning a Wellness Symposium with Little Resource Allocation

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Dr. Rose Ann Bomentre earned her Doctor of Education degree in Organizational Leadership at Pepperdine University. She has been in education for 30+ years with experience as a Teacher, School Counselor, and Administrator. She worked in Los Angeles County for 19 years and has worked in San Bernardino County for 12+ years. Dr. Bomentre's most current position is Assistant Superintendent of Educational Services for Baldy View Regional Occupational Program, providing quality Career Technical Educational. Dr. Bomentre's administrative work experience includes being the Director of Student Wellness & Support Services, Director of Adult Academics and Community Education, a Visiting Assistant Professor at Loyola Marymount University working within the School of Education's Professional Services & Counseling Division, and a charter high school, comprehensive high school, and alternative high school principal. She currently serves as the Association of California School Administrators Region 12 Vice President of Committees & Councils

GOALS

- Enhance the Health, Wellness, and Safety skills of school employees, parents, and youth to create a positive school culture with kindness, empathy, and compassion.
- Support strategic alliances among parents, youth, school employees and community members to change the shape of school culture.
- Increase the effective use and evaluation of existing structures, patterns, and processes by adding information, relationships, and identity (Zuieback, 2012).
- Discover strengths and opportunities for learning and growth in skills to effectively establish a culture of giving and receiving feedback from staff and students to emphasize collaboration.
- Build relationships and increase access to publicly available health, wellness, and safety organizations.

ACHIEVEMENTS

- Established a new Mental & Behavioral Health career pathway in two comprehensive high schools, one alternative high school, and one Career Training Center through Baldy View ROP Career Technical Education offerings (2019- 2022).
- Developing an emerging school-based health center of services - Wellness Center (2021 to present).
- Developed and implemented nine (9) school-based health centers/wellness teams at 4 elementary, 1 alternative high, 1 comprehensive high, 3 middle schools (2016-2019)
- Established and/or revised board policies and/or administrative regulations pertaining to suicide prevention & awareness, bully prevention & intervention, gender equity and access, grading, etc. (2016-2019)
- Provided district-wide professional development in all areas of the district's community engagement strategy: Health, Wellness, and Safety.
- Fostered student engagement and community building, restorative practices through trainer-of-training models for students, parents, and employees.
- Created mental health supports for general education with existing School Counselors licensed or pre-licensed in MFT or LPCC.
- Collaborated with Human Resources and Personnel Commission to establish temporary, provisional positions for Associates needing Clinical Hours for MFT/LPCC licensure.
- Trained in crisis preparedness, prevention, response and recovery, both short-and long-term, using PREPaRE curriculum developed by the National Association of School Psychologists (NASP).
- Organized and directed District Crisis Intervention Team consisting of four teams and a total of 36 members.
- Directed district-wide crisis prevention and response for approximately 18 crises per year while streamlining electronic documentation.
- Developed a data recording system through Aeries with IT to manage the electronic documentation of suicide risk assessments within the district.
- Provide training in Youth Mental Health First Aid or teen Mental Health First Aid.
- Supported and provided professional development opportunities for 130 School Counselors in ASCA alignment and data-driven counseling.
- Provided School Climate and Culture Coach training and workshops district-wide to over 200 district employees in 73 schools.
- Led a team to integrate social emotional learning skills with PBIS and restorative practices.
- Collaborate with bargaining agreement leaders to ensure programs and policies are in accordance with member rights.



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Conference and Workshop Experiences

- All aspects of professional development workshops and training for Career Technical Education instructors at Baldy View ROP facilitated and/or led by Dr. Rose Ann Bomentre.
- teen Mental Health First Aid Instructor (three 90-minute sessions with 15-18 year-olds for three-year tMHFA certification)
- Youth Mental Health First Instructor (virtual blended and in-person for adults who work with adolescents)
- "CTE Career Pathway Counseling" (Inland Empire Desert Regional Consortium's 2023 Counselor Conclave, 2023)
- Leading with Trauma Responsive and Restorative Practices (2nd Annual It's Needed Conference, 2022)
- The Power of Community (Southern Region Student Wellness Conference, 2022)
- Claremont Unified School District (Summer Professional Development, 2020, 2021)
- "MAKING THE SCHOOL-BASED MENTAL HEALTH DREAM A REALITY" (Its Needed, 2019)
 - <https://breakingbarriersunited.com/rose-ann-bomentre>
- Making the Mental Health Dream A Reality (CA Student Mental Wellness Conference, 2019)
- Health, Wellness & Safety 101 for Administrators (CA Student Mental Wellness Conference, 2020)
 - <https://www.wellnesstogether.org/conference2020>
- Building Capacity in Districts to Improve School Climate and Social-Emotional Learning (Education Week Webinar)
 - Building Capacity in Districts to Improve School Climate and Social-Emotional Learning
- Chronic Absenteeism: San Bernardino City USD from CCEE on Vimeo and relevance to School Climate.
- Claremont Unified School District (Summer Professional Development, 2020, 2021)
- Damien High School (2020)
 - Youth Mental Health First Aid for adults
 - BUILDING RESILIENCE DURING CHALLENGING TIMES for Youth
- San Bernardino City Unified School District (2011 - 2019), Director of Student Wellness & Support Services

Publications

- "Could these students help fill the mental health worker gap? - How to empower high schoolers with CTE skills needed in challenging times" (October 17, 2022). Association of California School Administrators, Ed Cal.
- Note: EdCal is the state's only weekly education-oriented newspaper. Mailed directly to members of the Association of California School Administrators, it keeps school leaders up to date on the latest news on education, legislation, policy and best practices, as well as current administrative job openings.
- Leadership effectiveness and social emotional learning competency skills in an urban school setting (2019)
- How to Get Started: Addressing Disproportionate Discipline

Other

- 2020 CDE Social and Emotional Learning State Team: Information regarding the 2020-21 California Department of Education (CDE) Social and Emotional Learning (SEL) State Team.
- Help Promote Mental Wellness
- NASP PREPaRE trainer
- University Professor - Rating
- Arroyo Valley High earns national award for AP exam success (The Sun, 2016)
- Elements of Performance Tasks (2014)
- <https://2018mtsspli.sched.com/RABOMENTRE>
- Public Member of CDE's Student Mental Health Policy Workgroup
- 2021-2023 ACSA (Association of California School Administrators) Region 12 Vice President of Committees & Councils



Rose Ann Bomentre
LLC

EDUCATOR • SPEAKER • CONSULTANT



EXECUTIVE ASSISTANT To the CEO

Allegiance STEAM Academy Thrive, a Harbor of Innovation and Accountability

We have an amazing and unique employee culture and strive to hire the best. We value integrity, excellence, respect, inclusion, and collaboration. What is special about ASA is how we live the Wolves' Ways:

- Trust Your Instincts: *Assume positive intent of one another*
- Keep Your Den Clean: *Attract and retain highly effective people*
- Stay on Track: *Encourage alignment of independent decision-making with school-wide goals*
- Howl with Your Friends: *Share information openly, broadly, and deliberately*
- Be a Leader: *Remain extraordinarily candid with each other*

Under the direct supervision of the CEO, the Executive Assistant will be responsible for secretarial and administrative related functions to support the CEO and COO. The Executive Assistant functions at a high level, is detail-oriented, and possesses excellent organizational and communication skills. The Executive Assistant disseminates information and communicates with stakeholders as requested by the district team in a variety of formats. They will handle correspondence, answer phone calls, and schedule appointments. The Executive Assistant deals with incidents of varying nature and degrees related to school operations in accordance with established policies, procedures, and statutory guidelines. They will maintain confidentiality and respond to internal and external customers in a timely, accurate, and courteous manner.

Primary responsibilities include, but are not limited to:

- Maintains a growth mindset, engaging people and tasks with a willingness to learn, listen, reflect, share, and change;
- Serves as the protocol officer of the board, ensuring that the keeping and posting of meeting minutes, meeting notifications, and other procedural requirements are followed.
- Keeps at the principal office of the corporation the original, or a copy of the byLaws as amended or otherwise altered to date
- Keeps at the principal office of the corporation a book of minutes of all meetings of the Board of Directors and meetings of committees. Minutes shall record time and place of meeting, whether regular or special, how called, how notice was given, the names of those present or represented at the meeting and the proceedings thereof.
- Prepares for approval by the Board copies of all minutes of meetings of the board.
- Attends meetings of the Board of Directors
- Ensures that all notices are duly given in accordance with the provisions of the by-Laws or as required by law.
- Performs secretarial duties including processing of correspondence for the CEO and COO.
- Answers department questions, via incoming telephone calls or in person; providing information and assistance; screening calls for the CEO and COO; and relaying messages or directing calls to appropriate personnel.
- Schedules appointments for the CEO and COO and maintaining calendars; registering participants for conferences and workshops and arranging travel accommodations.
- Establishes and maintains department filing systems (electronic and hard copy).

- Greets staff, students, parents, and visitors, as well as providing assistance and answering questions.
- Preparation of Board agenda, including gathering of supporting documentation to complete Board packet for required posting and dissemination. Responsible for Board Meeting minutes.
- Staff event and activity planning & attendance; ordering of staff and/or marketing materials.
- Sorts and distributes incoming mail; prepares outgoing mail.
- Operates a computer to enter, retrieve, review, or modify data, as needed; utilizes computer software to create spreadsheets; manages databases; prepares presentations, reports, and documents as requested.
- Schedules meetings and interviews, both in person and video conference using digital technology.
- Responsible for keeping up to date on current technology, as job appropriate.
- Responsible for timely and accurate information as part of their job responsibilities.
- Performs other related duties as required.

Qualifications:

- Associate's Degree or three years of related experience
- Bachelor's Degree preferred
- Experience and training that includes secretarial or clerical work in a professional environment
- Excellent written and oral communication skills
- Excellent organizational skills
- Understanding and following oral and written directions at a level required for successful job performance;
- Must enjoy a positive and interactive relationship with staff.

To be employed by ASA THRIVE the following conditions must be met:

- All employees must fulfill California Education Code § 44237, which requires fingerprints to be obtained from each new employee in order to obtain a criminal record summary prior to commencing employment from the Department of Justice. The employee is responsible to pay for the fingerprinting costs;
- All employees who are mandated reporters, as defined by Penal Code 11165.7, are to report known or suspected instances of child abuse or neglect. Prior to employment, each employee shall sign a statement, on a form provided to him/her by Allegiance STEAM Academy, to the effect that he/she has knowledge of the statutory requirement that if he/she observes a child whom the mandated reporter knows or reasonably suspects has been the victim of child abuse or neglect, he/she shall immediately report this to Child Protective Services. The CEO shall ensure that the provisions of this policy are carried out in accordance with the law;
- All employees must complete the "I-9" form to verify that they have the legal right to work in the United States;
- All employees must have a social security card; and
- All employees and volunteers must provide the results of a T.B. test as required by current state law and renew their T.B. verification every four years.