



ALLEGIANCE STEAM ACADEMY

REGULAR MEETING OF THE BOARD OF DIRECTORS

July 26, 2018

7:15 pm

Meeting Location:

5862 C Street, Chino, CA 91710

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 Board Chair at _____.

B. Roll Call

	Present	Absent
Andrew Vestey, Chairman	_____	_____
Vanessa Okamoto, Secretary	_____	_____
Melanie Choi, Treasurer	_____	_____
Raquel Rall, Member	_____	_____
Samantha Odo, Member	_____	_____

C. 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.

D. Approval of Agenda for the Regular Board Meeting for July 26, 2018.

Recommended the Board of Directors approve the Agenda for Regular Board Meeting for July 26, 2018

Motion: _____ Second: _____ Roll Call: _____

II. Open Session:

A. COMMUNICATIONS

1. Comments from Board of Directors
2. CEO's report

B. ITEMS SCHEDULED FOR PRESENTATION:

1. Girl Scout Troop 96504

C. ITEMS SCHEDULED FOR DISCUSSION/ACTION:

1. Contract Related to Audit and Tax Services

See attached

It is recommended the Board of Directors:

- a. Identify a provider; Adopt and Approve a Contract related to audit and tax services.

Motion: _____ Second: _____ Roll Call: _____

2. 2019-2020 School Calendar for Allegiance STEAM Academy-Thrive

See attached

It is recommended the Board of Directors:

- a. Adopt and Approve the 2019-2020 School Calendar for Allegiance STEAM Academy- Thrive.

Motion: _____ Second: _____ Roll Call: _____

3. Standards-Based Report Cards (TK-8)

See attached

It is recommended the Board of Directors:

- a. Adopt and approve the Standards-Based Report Cards (TK-8).

Motion: _____ Second: _____ Roll Call: _____

4. Contract for services related to History and Science Curriculum

See attached.

It is recommended the Board of Directors:

- a. Adopt and approve the History and Science Curriculum with Discovery Education.

Motion: _____ Second: _____ Roll Call: _____

5. Contract with Apple Store for Education Institution for purchase of technology for staff and students

See attached.

It is recommended the Board of Directors:

- b. Adopt and approve the contract with Apple Store for Education Institution

Motion: _____ Second: _____ Roll Call: _____

6. Community Relations Policy

See attached.

It is recommended the Board of Directors:

- c. Adopt and approve the Community Relations Policy

Motion: _____ Second: _____ Roll Call: _____

7. Facilities Policy

See attached.

It is recommended the Board of Directors:

- d. Adopt and approve the Facilities Policy

Motion: _____ Second: _____ Roll Call: _____

D. ADJOURNMENT

It is recommended the Board of Directors:

- a. Adjourn the Regular Board Meeting for July 26, 2018 at _____

Motion: _____ Second: _____ Roll Call: _____



July 16, 2018

Proposal to provide independent audit and tax services to:

Allegiance STEAM Academy

**Prepared by:
CliftonLarsonAllen LLP**

Derrick DeBruyne, CPA, CFE, Principal
Derrick.DeBruyne@CLAconnect.com
main 626-857-7300 | fax 626-857-7302



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



CliftonLarsonAllen LLP
2210 E. Route 96
Glendora, CA 91740
626-857-7300 | fax 626-857-7302
CLAcorn@eci.com

July 16, 2018

Sebastian Cagnetta, CEO
Allegiance STEAM Academy, Inc.
P.O. Box 2414
Chino, CA 91708

Dear Mr. Cagnetta:

We are very excited about the opportunity to propose our professional services to Allegiance STEAM Academy, inc. (the Academy). We believe CliftonLarsonAllen LLP (CLA) is uniquely qualified to understand the needs and challenges facing the Academy now and into the future. The enclosed proposal responds to your request for audit and tax services for the fiscal year ending June 30, 2019.

We are confident our proposal not only addresses your requirements in a professional services firm, but also demonstrates our strong capabilities in serving charter schools similar to that of the Academy, developed during our more than 20 years of experience serving charter schools since their inception, as well as our more than 60-year history of working with nonprofit organizations.

CLA is focused on delivering an exceptional level of knowledge, insight, and industry experience. As our clients' most trusted business advisor, we:

- Take a genuine interest in your opportunities and challenges.
- Proactively work with you to develop strategies based on a deep understanding of your business and industry.
- Address your organization's financial challenges through our national and local resources.
- Continually strive to better your organization, the nonprofit industry, the communities in which we work and live, the accounting profession, and ourselves.

We are eager to work with you and welcome the chance to present our proposal to the audit committee, board of directors, or entire management team. If you have any questions about our offerings, please do not hesitate to contact me via the information below.

Sincerely,

CliftonLarsonAllen LLP

A handwritten signature in black ink, appearing to read 'Derrick DeBruyne', is written over a light blue horizontal line.

Derrick DeBruyne, CPA, CFE
Principal
626-387-8211
Derrick.DeBruyne@CLAconnect.com

TABLE OF CONTENTS

Executive Summary	1
Why should Allegiance STEAM Academy choose CLA?	1
Understanding your needs	1
Firm Overview	3
What makes us different?	4
Understanding Your Industry	5
Charter school and nonprofit experience	5
Presence in the charter school industry	6
Engagement team experience	10
Continuity of service	11
References	13
Professional Fees	15
Additional Information	17
Management advisory experience	17
Accounting standards experience	17
Specialized certifications	17
Service Approach	18
Audit approach	19
Tax compliance approach	23
Broader Capabilities of CLA	24
Appendix	25
Quality control and peer review report	25
Engagement team resumes	28



EXECUTIVE SUMMARY

Why should Allegiance STEAM Academy choose CLA?

To be candid, we can probably agree that there are many firms that can provide audit and tax services. So, undoubtedly one of the most critical questions you need to answer as part of this process is “why?” Why should the Academy choose one firm over any other firms that could perform your audit and tax compliance requirements?

Our combination of industry specialization, integrated approach, thought leadership, and enterprise excellence are the foundation that allows us to make a difference in our clients’ ability to meet their missions. It creates a noticeably different experience for the clients we serve – whether that service is an audit, tax return, consulting engagement, or any other service.

Fresh perspective

By engaging CLA, the Academy will benefit from a fresh look at its business, systems, and processes.

Specialized industry practices

Our professionals are immersed in your field. Those selected to serve you are not just accounting practitioners; they have significant exposure, training, and knowledge working with charter schools. We strive to develop a two-way advisory relationship to provide assistance to you throughout the year, rather than just during the audit. Overall, we commit to providing the Academy with experienced professionals.

Dedication to training on charter school-specific matters

We are dedicated to providing training, conferences, position papers, and other educational opportunities specifically related to charter schools. We identified a need to provide finance-related training to board members, management, and other key financial employees, and provide charter school specific learning.

Enterprise excellence

We have a goal of exceeding expectations. We call this “enterprise excellence,” which means looking for ways to improve the outcome and experience of our clients and demanding high quality in everything we do. The value to the Academy will be to engage a firm that believes going above and beyond expectations is the appropriate level of accepted performance!

Understanding your needs

We can provide the following services:

- Annual audit to be completed in compliance with the established timeline, including communication of audit results to management, the audit committee, and board of directors.
- Meetings with the audit committee and board of directors, as requested.
- Prepare tax filings for the Academy and each of the Supporting Organizations, including Forms 990 and 990-T.
- Year round audit and tax consultation service, including presentation of emerging issues related to charter schools and the nonprofit industry to management and the audit committee as they arise.
- Build a relationship with a firm with deep industry experience and capabilities that align with the Academy’s mission.



- The capability to be a knowledgeable resource related to various industry, tax, compliance, and other matters.
- A tailored, integrated, and efficient approach to all services and deliverables, including audit and any special projects that may be requested.
- Consistent receipt of timely, professional work products.
- Receiving value beyond a delivered financial statement and a management letter.
- A consistent team of professionals with experience and high levels of principal and manager involvement.
- Proactive and communicative organization of the audit process to prevent a crisis at the last minute.
- Filing of one copy of each audit report with each of the following agencies:
 - California Department of Education (or out of state equivalent)
 - Controller of State of California (or out of state equivalent)
 - San Bernardino County Office of Education
 - Chino Valley Unified School District

In summary, our greatest strength is our people who truly believe they can make a difference.

If the Academy is looking for greater value from their annual audit and tax services, then our dedicated industry professionals who are driven to impact the economic challenges of charter schools, and the future of charter schools makes CLA a top firm for the Academy.



FIRM OVERVIEW

We promise to know you and help you

CLA delivers integrated wealth advisory, outsourcing, audit, tax, and consulting services to help clients succeed professionally and personally. Our broad professional services allow us to serve clients more completely — from startup to succession and beyond.



Our professionals are immersed in the industries they serve and have specialized knowledge of their operating and regulatory environments. With more than 5,000 people, more than 100 U.S. locations, and a global affiliation, we bring a wide array of approaches to help clients in all markets, foreign and domestic.



Our mission:
Impactful
interactions
for success

Range of activities: CLA's Glendora, California office provides a full range of accounting and consulting services, including audit, tax preparation and planning, budgeting and analysis, revenue enhancement, interim controllers, internal control and fraud prevention, facilities planning and accounting, accounting software systems, and several other services to multiple industries, including charter schools.

CLA is different from other national professional service firms in its size and focus on serving nonprofit organizations and privately-held businesses and individuals first. Where other firms are aligned geographically, we align our professionals by the industries they choose to serve – it is their choice and their passion for an industry which drives that choice. For the the Academy, this means dedicated charter school knowledge and resources and the high retention in engagement staffing that accrues from allowing our professionals to choose the industries they want to work with. Our focus on nonprofits across our firm provides you the depth and capacity to serve you.

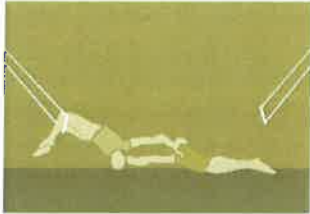
Service office location and contact information

The Academy will be served from the Glendora, California office located at 2210 E. Route 66, Glendora, CA



What makes us different?

You can depend on CLA for several uncommon advantages:



Deep industry specialization

Our people are industry practitioners first and foremost. You will work with professionals who know you, your organization, and your industry — and combine their knowledge with yours to make you stronger.



Seamless, integrated capabilities

We offer planning and guidance from startup through succession, with particular care for you and your organization's leaders. Our people connect with a vast network of resources behind the scenes — seamlessly presented and delivered for you.



Premier resource for charter schools and their stakeholders

Entrepreneurs, including those in charter schools, are the backbone of our economy. We place you — personally — at the core of our strategic focus because enabling your success means a better world for all of us.



THE career-building firm

Our professionals are personally invested in your success, you will work with entrepreneurial people with the freedom and agility to serve you rather than merely perform obligatory functions.

For more information about CLA, visit CLAconnect.com/aboutus.

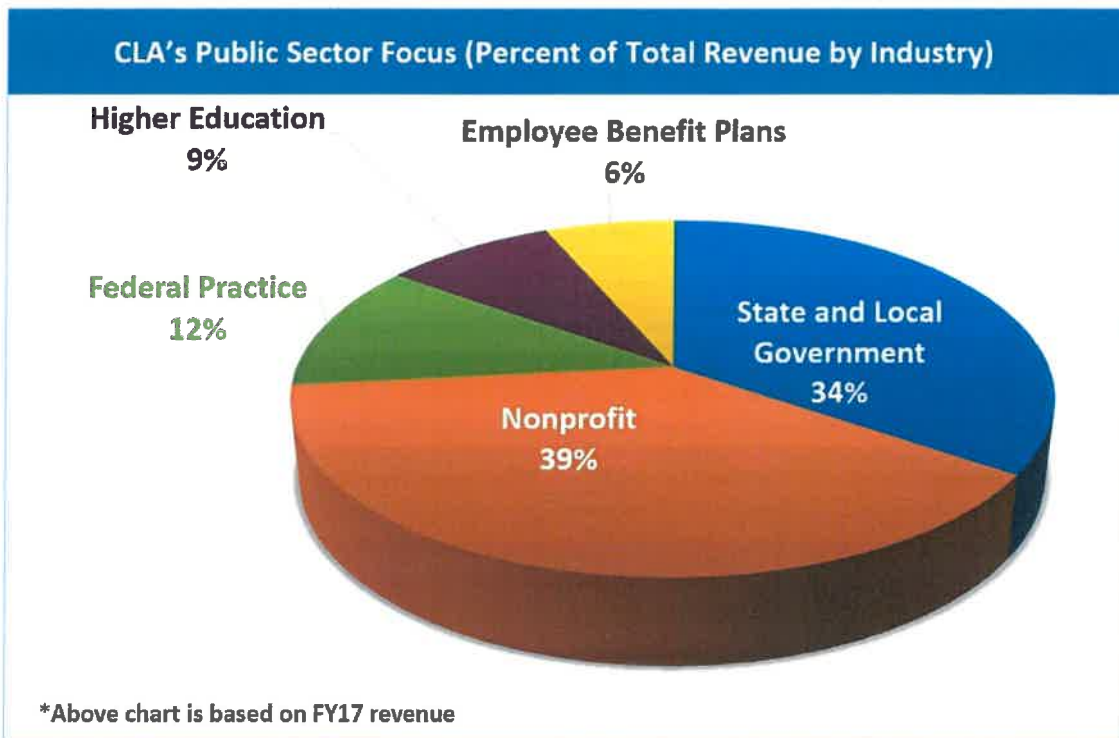


UNDERSTANDING YOUR INDUSTRY

Charter school and nonprofit experience

Charter schools are a dynamic, unique area of accounting and require constant attention and monitoring. Our knowledge of your industry is crucial to offering actionable strategies. As a firm with more than 60 years of experience, we possess an exhaustive understanding of your challenges and are able to respond promptly and effectively to help meet them. We are leaders in serving a large number of nonprofit organizations, including charter schools.

Nationwide, CLA serves more than 6,000 nonprofit organizations, including in excess of 300 charter schools. These organizations have operating budgets ranging from less than \$1 million to more than \$300 million. These organizations' assets range from \$1 million to more than \$4 billion; and our public pension plan and federal governments to more than \$1 trillion. Therefore, CLA has extensive experience providing audit, tax, and consulting services to nonprofits and charter schools of all sizes across the United States.



What's important to you

The Academy will be served by CLA's dedicated charter school group, a team focused on providing high-quality accounting, auditing, tax, and other services to charter schools like the Academy. The ultimate goal is to reach a conclusion on the critical processes and develop an audit plan that supports the risks identified through this process.



Presence in the charter school industry

CLA's Glendora, California office has built an excellent reputation as being committed to providing top quality audit, accounting, and consulting services to our charter school clients. We are experienced in the business of charter schools and currently audit more than 300 charter schools nationwide. The following is a partial list of our current charter school clients:

Charter Management Organizations:

- ACE Charter Schools
- Alpha Public Schools
- Alta Public Schools
- Bright Star Schools
- Caliber Schools
- California Montessori Project
- Camino Nuevo Charter Academy
- City Charter School
- Connections Academy
- Education for Change
- Encore Education Corporation
- Envision Schools
- Fenton Charter Public Schools
- Grimmway Academy
- ICEF Public Schools
- iLEAD Schools
- Imagine Schools
- KIPP Bay Area Schools
- KIPP LA Schools
- KIPP Memphis
- Leadership Public Schools
- Los Angeles Leadership Academy
- Method Schools
- Navigator Public Schools
- New Academy
- Options for Youth
- Rocketship Education
- Rocky Mountain Preparatory Schools
- Summit Public Schools
- Synergy Academies
- Tracy Learning Center
- Voices College-Bound Language Academy
- YPI Public Schools

Standalone Schools:

- Arts in Action Community Charter School
- Bayview Academy of Monterey
- Birmingham Community CHS
- Bullis-Purissima Elementary School
- Casa Ramona Technology Academy
- Community Roots Academy
- Discovery Charter Prep School
- DesignTech High School
- East Oakland Leadership Academy
- El Camino Real Charter High School
- Gold Rush Home Study Charter
- Ivy Academia
- James Jordan Middle School
- Jefferson RISE
- Journey School
- Laureate Academy
- KIPP Adelante
- Mare Island Technology Academy
- Natomas Charter School
- North Oakland Community Charter School
- Novato Charter School
- Oasis Charter Public School
- Orange County High School of Arts
- Shasta Secondary Home School
- SOAR Academy
- Sophie B. Wright Charter School
- Sunrise Middle School
- Twin Rivers Charter School
- Westlake Charter School



Industry participation

CLA actively supports industry education as a thought leader and industry speaker. Our firm focuses on supporting the educational needs of the industry through nationally sponsored trade events. Our team of charter school professionals is sought after, both as educators and as experienced speakers who are invited to speak and teach at major professional events by leading trade associations.

Our assurance and advisory principals are national leaders on several standard-setting bodies. Several have assisted with the writing of the American Institute of Certified Public Accountants (AICPA) practice and audit guides specifically for nonprofit organizations, chaired technical boards, and lead state CPA organizations. Many of our professionals gather client thoughts and submit responses to the Financial Accounting Standards Board (FASB). As participants in these state and national standard-setting bodies, our professionals are on the cutting edge of new developments that affect you. Our work in these emerging areas gives you an advantage in planning ahead. A representative list of industry organizations and regulatory bodies that our charter school and nonprofit services team members are active in includes:

- American Institute of Certified Public Accountants
 - Board of Directors
 - Nonprofit Entities Expert Panel
 - Nonprofit Financial Executive Forum
 - Employee Benefit Plan Audit Quality Center Executive Committee
 - Employee Benefit Plans Expert Panel
 - Employee Benefits Tax Technical Resource Panel
 - Governmental Audit Quality Center Executive Committee
 - Health Care Entities Expert Panel
- Association of School Business Officials (ASBO)
- Association of California School Administrators (ACSA)
- California Charter Schools Association (CCSA)
- California Association of School Business Officials (CASBO)
- California School Boards Association (CSBA)
- Charter Schools Development Center
- Coalition for Adequate School Housing (C.A.S.H.)
- Center for Nonprofit Advancement (CNA)
- Exempt Organization Sub-Committee
- Financial Accounting Standards Board
 - Not-for-Profit Resource Group
- InsideNGO (formerly The Association of PVO Financial Managers)
- IRS Advisory Council on Tax Exempt and Government Entities (ACT)
- National Alliance for Public Charter Schools
- National Association of Charter School Authorizers (NACSA)
- National Association of Professional Women
- State Government Accounting Committee
- The Center for Association Leadership (Center)
- Western Association of College and University Business Officers (WACUBO)



Thought leadership and industry information

CLA goes beyond the numbers and offers value-added strategies. Rest assured, you will hear from us throughout the year. We send periodic email publications and host webcasts to keep clients and friends of the firm informed of relevant industry updates. Below are just a few of the resources we offer.

- **Market and Economic Outlook** - A quarterly publication that analyzes global economic conditions and market activity and what it means to individual investors.
- **Nonprofit Perspectives** - A periodic e-newsletter providing news, tips, strategies, insights, and updates on regulatory and industry issues is provided to our clients. Past articles include:
 - *Tax Reform Chart: Current Law Compared to the New Law*
 - *Grow Your Nonprofit Through Fiscal Sponsorship*
 - *Seven Last Minute Tax Moves in Response to Tax Reform*
- **National Industry Webcasts** - The web-based seminars are designed to provide information on upcoming industry trends, accounting changes, tax issues, risks, and other issues impacting the nonprofit industry. These webcasts are free to clients and provide CPE credit to attendees. Past webinar topics include:
 - *Cybersecurity Risks and Trends in Independent Schools*
 - *Tax-Exempt Organizations: How to Comply with 1099 Reporting Requirements*
 - *Align Your Procurement Procedures with the Uniform Guidance*
- **Speaking Engagements and Workshops** - We share our industry knowledge and experience by presenting at national, regional, and local events, as well as hosting our own industry events in various markets. We provide quality insight and education in the areas of improving profitability, reducing risk, building business value, and planning for succession.
- **CLA's 2018 National Foundation Conference** — The CLA National Foundation Conference was held April 23-25, 2018. At this conference financial and operations executives participated in three days of interactive discussions on topics ranging from risk management to strategic planning.
- **Fifth Annual CLA National Association Conference** — Mark your calendars!! CLA's National Association Conference will be held on September 20, 2018 in Chicago. This conference will bring together CEOs, CFOs, controllers, financial managers, board members, trustees, audit and compliance committee members, and other association decision makers from associations to focuses on financial, regulatory, and operations specific to association organizations
- **Market and Economic Outlook** — A quarterly publication that analyzes global economic conditions and market activity and how they may mean to individual investors.*
- **White Papers, Reports, Presentations, Videos** — Providing in-depth information and tools to better help you accomplish industry and regulatory issues:
 - *The Role of Internal Audit in Risk Governance*
 - *Governance and Management: Exploring the Relationship Between Board and Staff Leadership*
 - *Board Governance Training*



Investment Advisory Services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

You can review our most current published articles, can register for our webcasts and find our extensive resource library on our website, CLAconnect.com.



Leaders in performing single audits

Our client portfolio of nonprofit, government, and health care institutions represents nearly half of the firm's total revenues. The table below illustrates CLA's experience in serving organizations that receive federal funds and demonstrates our firm's dedication to serving the government and nonprofit industry.

CLA performs the largest number of single audits in the United States! We audited more than \$28.8 billion dollars in federal funds in 2016.



*The information for the firms above was pulled from the Federal Audit Clearinghouse for audits with fiscal year ends between January 1, 2016 – December 31, 2016.

Because we audit so many governmental entities, we are familiar with every federal grant that charter schools may receive and will perform a high quality audit in accordance with the Uniform Guidance (UG). Our designated single audit group stays current on all issues related to federal awards and the impact they may have on your single audit.

Knowledge of emerging developments

We take a very proactive approach related to new FASB pronouncements. We routinely review pronouncements in the exposure draft stage to determine their effect on our clients. When indicated, we work with clients and other organizations to help develop responses. We review final pronouncements and discuss the impact of them with clients well in advance of the implementation of the pronouncements or changes in regulations.



Engagement team experience

An experienced engagement team has been aligned to provide the most value to your organization. The following team members have performed numerous engagements of this nature and will commit the resources necessary to provide top quality service throughout the engagement. Following are our proposed management team members:

The most important resource any business has is people — the right people.

Engagement Team	Title	Role	Years Experience
Derrick DeBruyne, CPA, CFE	Principal	Client and engagement principal	14
Marlen Gomez, CPA	Director	Director in-charge	8

Roles and responsibilities

Client and engagement principal

The engagement principal is your main contact throughout the audit engagement and is responsible for planning, supervising the audit staff, reviewing the work performed, and attending client and exit conferences. The engagement principal provides:

- Performance of more complicated audit procedures
- Work that is performed to your expectations
- A review of the key areas and reports
- Access to appropriate knowledge within the firm for you
- Prompt responses to all your requests for services
- Coordination of all services to the Academy
- Your awareness of and access to our available services

Director

The director is responsible for the overall administration of the audit and will supervise assigned staff members.

In-charge

The in-charge is responsible for the overall audit process, from planning to final report, and for making sure the work is performed to your satisfaction, needs, and timing. The in-charge will:

- Perform most of the detailed fieldwork
- Supervise and assist audit staff personnel who perform fieldwork
- Be on-site for the majority of the engagement
- Direct planning and execution efforts with regard to the audit
- Assist the Academy personnel with technical issues as they arise
- Conduct final reviews of management letters and reports with the Academy personnel

Additional staff

We will assign additional staff to your engagement based on your needs and their experience providing services to nonprofit organizations. We expect the staff that will be assigned to your team will be primarily from our Glendora office and will be personnel who have selected nonprofits as their industry focus at CLA.



All management team members assigned to your audit engagement team will hold a CPA designation. Additional staff will hold a minimum of a bachelor's degree from an accredited university, be a licensed CPA or CPA candidate and will be closely managed by one or more of the individuals listed above.

National nonprofit and foundation resources

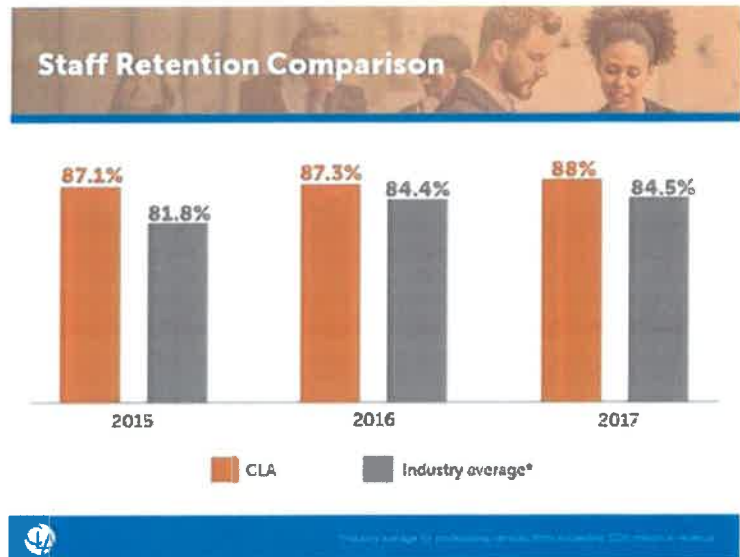
You will have access to a number of additional national nonprofit resources if needed.

Detailed biographies are available in the Appendix of this proposal.

Continuity of service

We are committed to providing continuity throughout this engagement. It is our policy to maintain the same staff throughout an engagement, providing maximum efficiency and keeping the learning curve low. We are also flexible in exploring alternative strategies to non-mandatory rotation policies.

In any business, however, turnover is inevitable. When it happens, we will provide summaries of suggested replacements and will discuss re-assignments prior to finalizing. We have an adequate number of qualified staff members to provide the Academy with top service over the term of the engagement.



CLA is committed to maintaining high staff retention rates, which we believe are a strong indicator of service quality. Continuity results in increased efficiency and quality because staff assigned to the engagement will not have to go through a learning curve with annual engagements or each new project. Client staff spends less time orienting the engagement team, and more time working toward goals. With a solid, steady engagement team, each year brings the additional benefits of trust and familiarity. High retention rates also indicate that our staff members have the resources they need to perform their tasks and maintain a positive work/life balance.

Firm independence

CLA is independent of the Academy as required by auditing standards generally accepted in the United States and the U.S. Government Accountability Office's *Government Auditing Standards*. Our firm-wide quality control policies and procedures foster strict compliance with these professional standards. In addition, the individuals assigned to your audit are independent of the Academy.



Firm licensing

Office Location Assigned to Manage the Engagement

The Academy will be served by our specialized government engagement team located in our Glendora, CA office: CliftonLarsonAllen LLP, 2210 E. Route 66, Glendora, CA 91740

CLA is duly licensed to practice public accountancy in the state of California and other states. A copy of our state license is provided below:



The screenshot shows the California Board of Accountancy website. At the top, there is a search bar and navigation links for Home, Consumers, Applicants, Licensees, and Communications & Outreach. Below the navigation is a section titled "About the CBA" with a background image of a calculator and a pen. The main content area displays the following license information:

Licensee Name:	CLIFTONLARSONALLEN LLP
License Type:	CPA - Partnerships
License Number:	7083
License Status:	CLEAR Definition
Expiration Date:	July 31, 2018
Issue Date:	July 27, 2006
Address:	220 S 6TH STREET STE 300
City:	MINNEAPOLIS
State:	MN
Zip:	55402
County:	OUT OF STATE
Disciplinary Actions/License Restrictions:	No

No records returned

This information is updated Monday through Friday - Last updated: JUL-12-2016



REFERENCES

To further demonstrate our qualifications and experience, we are providing the following references for your consideration. We recognize that quality of service, relevant experience, and depth of resources will be key factors as you prepare to select a firm to serve the Academy’s audit needs. We therefore encourage you to contact the following client references served by our proposed engagement team that include clients with similar services and complexity.

Inland Leaders Charter School	
Address	12375 California Street, Yucaipa, CA 92399
Grade Levels Enrollment	TK-8 900
Contact Name and Title	Tracy Burson, Business Manager
Phone Email	909-446-1100 TBurson@inlandleaders.com
Scope of Work	Audit of financial statements for the fiscal year ending 6/30/17, in accordance with FASB generally accepted auditing standards.

Orange County School of the Arts	
Address	1010 N. Main Street, Santa Ana, CA 92701
Grade Levels Enrollment	7-12 2,000
Contact Name and Title	Steve Wagner, COO
Phone Email	714-560-0900 Steve.Wagner@ocsarts.net
Scope of Work	Audit of financial statements for the fiscal year ending 6/30/17, in accordance with FASB generally accepted auditing standards.

KIPP Bay Area Schools	
Address	1404 Franklin Street, Suite 500, Oakland, CA 94612
Grade Levels Enrollment	TK-12 4,400
Contact Name and Title	Cory Harris, Director of Finance
Email	Cory.Harris@kippbayarea.org
Scope of Work	Audit of financial statements for the fiscal year ending 6/30/17, in accordance with FASB generally accepted auditing standards and Uniform Guidance.



REFERENCES (CONTINUED)

Los Angeles Leadership Academy	
Address	2670 Griffin Avenue, Los Angeles, CA 90031
Grade Levels Enrollment	TK-12 850
Contact Name and Title	Arina Goldring, Executive Director
Phone Email	213-381-8484 AGoldring@laleadership.org
Scope of Work	Audit of financial statements for the fiscal year ending 6/30/17, in accordance with FASB generally accepted auditing standards and Uniform Guidance.

Synergy Academies	
Address	PO Box 78999, Los Angeles, CA 90016
Grade Levels Enrollment	K-12 1,350
Contact Name and Title	Christina Vogel, Chief Operating Officer
Phone Email	323-250-2375 CVogel@wearesynergy.org
Scope of Work	Audit of financial statements for the fiscal year ending 6/30/17, in accordance with FASB generally accepted auditing standards and Uniform Guidance.

Education for Change	
Address	3265 Logan Street, Oakland, CA 94601
Grade Levels Enrollment	TK-8 2,850
Contact Name and Title	Fabiola Harvey, Chief Operating Officer
Email	FHarvey@efcps.net
Scope of Work	Audit of financial statements for the fiscal year ending 6/30/17, in accordance with FASB generally accepted auditing standards and Uniform Guidance.



PROFESSIONAL FEES

Our fees are based on the timely delivery of services provided, the experience of personnel assigned to the engagement, and our commitment to meeting your deadlines.

CLA understands the importance of providing our clients with value-added approaches. We propose to communicate regularly — as part of our fee — that will allow us to review and discuss with you the impact of new accounting issues, as well as any other business issues you are facing and how they should be handled. This level and frequency of interaction will no doubt enable CLA to help you tackle challenges as they come up, and take full advantage of every opportunity that presents itself.

Professional Services	Fees
Financial statement audit, including governance and management letters	\$ 10,000
Preparation of federal and state tax forms	\$ 1,400
Total	\$ 11,400

The fee estimate above does not include Single Audit procedures. If federal expenditures exceed \$750,000 and a Single Audit is required, an additional charge will be agreed upon.

Supplemental detailed schedule of professional fees and expenses for the June 30, 2019 professional audit, including tax return preparation.

Level	Hours	Hourly Rate	Total
Principals	5	\$335	\$1,675
Managers	15	175	2,625
Senior In-Charge	25	145	3,625
Associates	35	125	4,375
Clerical/Support Staff	4	80	320
Sub-total	84		12,620
Fee discount			(1,220)
Grand Total			\$11,400

We have found over the years that our clients don't like fee surprises. Neither do we. We commit to you, as we do all of our clients, that:

- We will be available for brief routine questions at no additional charge, a welcome investment in an on-going relationship.
- Any additional charges not discussed in this proposal will be mutually agreed upon up front.
- We will always be candid and fair in our fee discussions, and we will avoid surprises.



Fee considerations

The fee proposal is based on the following:

- The Academy personnel will provide assistance periodically throughout the year and during the assurance fieldwork with regard to account analysis and provision of year-end account reconciliation work papers and schedules.
- The assurance reports will be delivered in accordance with the Academy's deadlines. The tax returns will be completed by a mutually agreed upon date sufficient to allow timely filings.
- Satisfactory completion of our firm's normal client acceptance procedures.
- Professional standards and regulations currently in effect. We reserve the right to modify your proposed fee if professional standards or regulations change for any engagement period.
- No significant changes in the operations of the Academy subsequent to the date of this proposal.

Responsive service performed in a timely manner is not just talked about; we *demand* it of our personnel. Whenever the Academy personnel call, even during the height of a busy season, it is our policy to return that communication promptly - *our people will react with service*. CLA's personnel are always available to provide assistance without additional cost to you. If the person you need to talk to is not available at the time you call, we will contact him/her and have them get back to you. We have a number of qualified principals on our staff that can provide you with timely and competent assistance.

Our last word on fees – we are committed to serving you. Therefore, if fees are a deciding factor in your selection of an accounting firm, we would appreciate the opportunity to discuss with you our professional fees.

At CLA, it's more than just getting the job done.



ADDITIONAL INFORMATION

Management advisory experience

In addition to the services mandated by various educational and governmental organizations (audits, tax compliance, etc.), we provide a wide array of additional services to assist our clients in obtaining their goals, if desired and requested by you, but only if they are allowable and reasonable based on our professional independence rules.

Our management advisory services include analysis of costs, development of techniques to communicate cost changes to the governing board and members, assistance with review and implementation of management information systems, feasibility studies, assistance with planned giving programs, and more.

Even if our management advisory staff is not directly involved with the engagement, their in-house experience is available to our audit staff to help them bring more value to the audit process.

Accounting standards experience

CLA has provided assistance to most of our clients in implementing new Financial Accounting Standards Board (FASB) and Governmental Accounting Standards Board (GASB) pronouncements. We have a thorough knowledge of the requirements and an understanding of those areas which clients find difficult.

Specialized certifications

Principals Derrick DeBruyne, Ernie Cooper, David Wall, and Linda Saddlemire, as well as Directors Jenny Dominguez and Priscilla Osborne Flores, are CPAs and Certified Fraud Examiners (CFEs). The CFE designation is awarded to select professionals responsible for detecting, deterring, and investigating fraud. We can help clients prevent fraud by identifying their high-risk areas and determining that maximum controls are in place. We are frequent presenters on the subject of fraud in schools at various professional organizations. We have additional CFEs on staff.

The Certified Government Financial Management (CGFM) designation reflects specialized knowledge and training in public financial management and the safeguarding of the public trust by confirming compliance and accountability for public funds and efficient and effective delivery of services by the public entity. Principal Renée S. Graves is a CPA and a CGFM. Her CGFM was obtained by taking a three-part exam in the areas of the governmental environment, governmental accounting, financial reporting and budgeting, and governmental financial management and control.

The Institute of Internal Auditors' (IIA) hallmark designation of internal audit is the Certified Internal Auditor (CIA) designation. The CIA designation remains the standard by which individuals demonstrate their competency and professionalism in the internal auditing field. Director Priscilla Osborne Flores is a Certified Internal Auditor.

Senior Forensic Analyst John Hostetler is a Certified Digital Forensic Examiner and is also certified in several other concentrations of hardware and software and has been working in the IT field for over 25 years. In addition to working in computer forensics, he works hand-in-hand with auditors on a daily basis and has a strong understanding of financial information. John also acts as a technical consultant on litigation cases and financial audits and has been involved in education clients for IT security, data preservation and risk assessment.



SERVICE APPROACH

Many organizations view an audit as a requirement that doesn't contribute to their overall operations or value. At CLA, we believe an audit should be an annual check-up that allows us to have insight into your organization and to share in-depth advice on how to improve your operations.

Our industry experience makes it easier — CLA auditors are experienced in your industry, which allows us to make the process faster and smoother. We approach our client engagements with a commitment to operational efficiency and to leverage our industry-focused experience to bring positive impact and meaningful insights to our clients. What does this mean for your organization? It means we bring a team of professionals and an approach focusing on you, our client, listening to, and working with you for a successful outcome.

Your time is valuable — Our approach recognizes that your time is valuable and best spent with key decision makers asking clarifying questions, discussing organizational strategies, and dealing with sensitive reporting issues. We believe this approach is effective and cost-efficient, produces a quality audit, provides you with substantive discussions with our team leaders, and recognizes there is more value to time spent discussing significant issues with management.

No surprises — Our experience enables us to focus on the areas of your organization that possess the greatest risk. Our emphasis on planning and communication allows for an efficient and effective audit process in which everyone involved knows their roles and expectations. Issues, as they arise, are dealt with immediately, not accumulated until the end of the audit. We provide a "no-surprises" approach to our services, based on frequent and timely communication. As potential issues arise during the course of the audit, we will engage the right people in timely and frank discussions as a means of gaining resolution immediately.

Significant involvement of principals and directors — An important distinction between CLA and other firms is the amount of principal and director involvement in the engagement. Because our principals and directors are directly involved in the engagement during fieldwork, we can proactively identify significant issues immediately and resolve them with management so that the engagement is essentially complete when fieldwork ends.

We tailor the audit just for you — We begin the audit with a thorough planning and strategy phase and culminate with the timely delivery of our reports. We will work with you immediately to coordinate and schedule the engagement to minimize any potential disruptions to your business. We envision that we will begin our planning process upon receipt of a signed engagement letter. We will then work with you to finalize dates that accommodate your schedules. While our audit programs provide typical approaches for given audit areas, CLA tailors and designs a client-specific, risk-based audit approach. We don't follow a "cookie cutter" approach. We use custom, industry-tailored programs, procedures, and other tools that are designed specifically to focus on the issues that are applicable to charter schools.

We explain exactly what we're doing and what we've found in plain, everyday language. We translate our findings into ideas on how you can address them. We believe our services are a contributing factor to better business and administrative practices. We gain a better understanding of your organization by working closely with your staff. This involvement enables us to offer you recommendations or suggestions for improvement in your systems and procedures that are more comprehensive, better understood, and more frequently implemented.



Audit approach

Our audit is performed in the five phases depicted in the graphic to the right.

When the audit is complete, we issue our opinion on the financial statements, required communication and internal control findings to the audit committees. As part of that process, at the conclusion of the audit, we will also provide management with a letter including observations and recommendations on areas that we believe need to be reviewed or areas where increased efficiency may be gained.



Phase I: Continuous Communications

The continuous communication phase of our engagement with the Academy starts when our engagement letters are issued and continues until the completion of the engagement. We believe effective communication with the Academy leaders is the key to a successful engagement. This communication includes the exchange of ideas and advice as changes are considered or implemented by the Academy or the accounting industry.

It is our responsibility under professional standards to communicate with the Academy management and audit committees through all phases of our audit. We are committed to meet and exceed these standards to perform an efficient and effective engagement.

Phase II: Planning and Strategy

The planning phase will lay the foundation for a successful audit of the Academy.

- **Conduct meetings with the Academy's management** – We will meet with the Academy's personnel to agree on an outline of responsibilities, timeframes and deadlines. The agenda would include but not be limited to:
 - Establishing an audit approach and schedule,
 - Outlining assistance required of the Academy's personnel,
 - Determining proper application of generally accepted accounting principles,
 - Reviewing prior year adjustments and control findings,
 - Considering initial audit concerns,
 - Discussing concerns of the Academy's management,
 - Establishing report parameters and deadlines,
 - Confirming progress reporting protocols, and
 - Establishing principal-management contact.
- **Communication with the audit committee and those charged with governance.** As the Academy's independent auditors, CLA works for and reports to the Academy's board through its audit committee-period. While we seek a friendly and professional relationship management, we never lose sight of the volunteer leadership and organization stakeholders that we serve through our independent examination. Accordingly, we plan for and conduct planning discussions with those charged with governance over the audit to provide a full airing of risks to inform our approach as well as on-going two-way communication throughout our engagement as warranted and full reporting of our findings and their implications at the conclusion of our engagement.
- **Understanding of the Academy** – Prior to any evaluation or testing, our engagement team will gain an understanding of the design of the internal control systems. An important part of this planning work is to



determine the nature and usefulness of data (such as accounting and computer manuals, flow charts, budgets, etc.), so that our understanding and related documentation of accounting procedures and internal controls is accurate and can serve as a basis for setting our audit testing.

- **Perform analytical reviews** – We will review current and historical financial and statistical data, as well as budgeted data to identify trends, fluctuations, and relationships that inform our audit risk analysis and areas of emphasis.

Focus on Areas of Importance

We have identified areas which may have a significant impact on the timing and completion of the audit or that may be of special concern to management and those charged with governance. We will review such areas in-depth and propose strategies. Then we will finalize our approach so the Academy will have sufficient time to compile the data necessary for completion of the audit with minimum disruption.

Phase III: Systems Evaluation

Having established the audit framework in the planning phase, we then determine the extent to which we can rely on existing internal controls and accounting systems to produce reliable and timely financial information. There are four key steps involved in this process:

- **Review internal control systems** – We will document or utilize internal audit documentation of the accounting systems of all key departments within the Academy. We will then confirm our understanding of the major transaction cycles (e.g. contributions, payroll, disbursements, program and grant expenses, investments, cash receipts, etc.), and prepare documentation of accounting cycles with the aid of the Academy’s personnel. We will then identify strengths and weaknesses that have an impact on audit objectives and risk and determine the relative emphasis to be placed on controls for audit sampling and testing.
- **Assessing the potential for fraud** – Audits performed under Generally Accepted Auditing Standards are designed to consider the potential for fraud but cannot be relied upon to guarantee that such instances will not occur and go undetected. At CLA, we understand the devastating impact that fraud can have on nonprofit organizations in terms of both financial loss and reputation. Accordingly, in our assessment of the internal controls at the Academy, we will perform a broad array of inquiry and testing procedures to consider the risk of fraud and actively pursue and communicate to the appropriate parties any such actual or potential instances we uncover. We routinely use “data analytics” to test for improper payments made by an organization and for fraud detection which will be included in the the Academy audit.
- **Tailored audit programs** – Utilizing our proprietary audit program guides, our understanding of the internal control systems and our nonprofit team’s extensive industry experience, we will prepare tailored programs for conducting the Academy’s audit that are responsive to the identified audit risks.
- **Review IT hardware and application controls** – We will review the general and specific application controls at the Academy including those associated with your applications inclusive of your customized wish accounting module. In addition, we will plan the appropriate usage of our data analytics software (IDEA) for efficiency and effectiveness in our population testing approach.

Phase IV: Testing and Analysis

Our audit tests will involve:

- **Compliance testing** – The purpose of compliance tests will be to verify that significant internal control reliance noted in the systems evaluation phase are functioning as described. We will utilize sampling techniques as deemed appropriate to select transactions to be tested, to determine the characteristics of



the data being examined, and to select the appropriate number of transactions that will permit us to formulate reliable conclusions.

- **Substantive testing** – Substantive testing differs from compliance procedures in that its objective is to provide reasonable assurances of the accuracy of the financial data included in the financial statements. The nature and extent of the substantive procedures to be employed is dependent on a number of different factors, including the nature of the amount under audit, the volume and relative size of the transactions underlying the amount being audited, the effectiveness of the internal controls surrounding the processing stream, and the efficiency of the audit procedures applied. We also rely heavily on direct confirmations with third parties to test areas such as cash, investments, receivables, and various revenue streams. Analytical techniques and confirmations will be used in a number of audit areas where reliable, independent data can be used to verify recorded balances in order to limit where appropriate detailed testing in these areas.

Phase V: Reporting and Follow-Up

Our independent auditors' report, communication with governance, single audit report, and legal compliance questionnaire will be issued promptly after the completion of our fieldwork. We plan to communicate with management and the audit committee as deemed appropriate to review the highlights of the audit and the comments and recommendations contained in our management letter before they are finalized. If necessary, CLA will present the final audit report to the audit and/or finance committee and governing board as well as address any questions they may have.

Use of technology in the audit

One of CLA's advantages is access to advanced audit tools and technology. Throughout the audit we may employ the use of computer assisted audit techniques (CAATs) to increase efficiency and effectiveness. The key CAATs that we will use include:

- **Interactive Data Extraction and Analysis (IDEA)** – IDEA is a statistical data analysis tool that has the ability to import data from virtually any data source or file type, with no limitations on the size of the data files that can be examined. IDEA utilizes powerful, built-in tools designed for the performance of audits and fraud investigations, providing the ability to:
 - Statistically sample, summarize, stratify and/or perform an aging of large data sets
 - Compare, join, append or otherwise manipulate multiple, related populations of data
 - Identify gaps or duplicates in record sequences
 - Extract subsets of data using a variety of criteria or filters
 - Build reports and graphs to summarize testing results



- **FX Engagement** – FX Engagement is our “paperless” audit product. This product allows us to file and save all of our audit workpapers in an electronic storage capacity; allowing our firm to save time and resources associated with maintaining and storing paper files. FX Engagement also boasts a trial balance software program, which is utilized to produce financial statements, lead schedules, and allows us to perform trend analysis utilizing our clients' trial balances.



- **Audit Program Generator (APG)** – In order to provide a uniform approach to all engagements, the firm requires the use of APG, a software program custom-written for CLA. This software package allows the tailoring of audit programs, based on the requirements of your engagement. We have developed a customized CLA audit program, which effectively makes our audit processes paperless and will enhance our present electronic practices.



The primary use of APG is to take a standard audit program and modify, add, and delete procedures to create a program that has been specifically tailored to meet the needs of your engagement. Once tailored, the document can be completed electronically. Specific reports in addition to the basic program are generated to accommodate planning and review of your engagement. APG is an example of a technology tool that is designed to promote audit efficiencies. This software produces an industry-specific base program that is intended to encourage more thoughtful and specific tailoring. For an engagement to be effective in dealing with the risk of errors and efficient in avoiding riskless work, the engagement team will create a plan – the program – that contains the steps necessary to accomplish the goals of your engagement. Using APG is viewed as a thinking process, not just a documentation process.

- **Client Portal** – In addition to secure file transfer, clients can take advantage of a secure document portal to easily share documents and store files. This tool provides anytime, anywhere access to uploaded tax returns, financial statements and more from anywhere you have an Internet connection. Clients and CLA professionals can share and store confidential files in a secure environment. The portal has capacity for both long-term and transient file storage and provides access to all your documents in one place.

Proposed audit work schedule

Our project management methodology results in a client service plan that provides for regular, formal communication with the entire management team and allows us to be responsive to your needs. The schedule allows for input from your personnel to make certain that the services are completed based on your requirements. The plan may also be amended during the year based on input from the board of trustees.

Activities	Mar	April	May	June	July
Planning					
Preliminary meet/greet/planning meetings	X	X			
Risk assessment/engagement planning	X	X			
Identify and resolve accounting issues and concerns	X	X			
Review data processing activities and controls	X	X			
Develop overall audit approach		X			
Activities	Mar	April	May	June	July
Preliminary/Interim Audit Activities					
Obtain understanding of internal control environment		X	X		
Identify key controls and perform walkthroughs		X	X		
Conduct test of controls and IT assessment		X	X		
Perform analytical review procedures and preliminary substantive procedures		X	X		
Provide the Academy with a comprehensive audit plan, including all milestones through report issuance			X	X	
Activities	Aug	Sep	Oct	Nov	Dec
Final Audit and Reporting					
Perform year-end substantive procedures	X	X	X		
Review financial statements and other letters	X	X	X		
Meetings to review reports on financial statements, management letters, and other documents	X	X	X		
Hold audit exit conference, end of fieldwork	X	X	X		
Issue final audit report, and other reports, presentation to the Board				X	X



Tax compliance approach

CLA proposes to provide tax planning and preparation services for the Academy. We have tax professionals who devote their time to exempt organizations, and we believe working with a tax professional year-round can help you make more knowledgeable decisions.

Our approach to tax planning and preparation begins with understanding your current tax situation. We will then work with you to proactively implement effective strategies and identify tax liabilities.

Process

Our tax services process is simple:

- We help prepare and file tax returns accurately well in advance of deadlines.
- We keep you involved and informed to avoid errors and delays.

Deliverables

CLA will provide:

- Completed federal and applicable state tax returns by an agreed-upon deadline.
- Strategies for streamlining your tax reporting process.

Ongoing insight

We are your business resource, so we encourage you to ask us for:

- Basic information throughout the year.
- Advice on new IRS announcements and their potential impact.

Benefits

You will receive the following benefits from our tax planning and preparation services:

- Ongoing assistance throughout the year, not just during the year-end procedures. This will help us recognize opportunities and resolve potential problems.
- Immediate communication of any changes in tax law that may affect your operations and recommendations to address any resulting issues.
- Proactive planning to help you take advantage of any new opportunities.
- We go beyond compliance and investigate every tax benefit available to you.
- Thorough compliance with tax obligations means you avoid penalties and surprises.

Year-Long Support

We encourage your staff to take advantage of our accessibility throughout the year for questions that may arise. Our people, working with you and your staff, can provide proactive advice on new accounting or GAAP pronouncements and their potential impact; help with immediate problems including answers to brief routine questions; and share insights and best practices to assist you in planning for your future success.



BROADER CAPABILITIES OF CLA

We help our charter school clients respond to challenges so they can pursue their missions for generations to come. We provide a range of financial and organizational development services, tailoring our services to each organization's individual needs.

Additional non-audit or tax services provided

In addition to audit and tax services that we provide to clients, we also provide other non-audit services. Below is a list of other services that are available:

- Strategic and financial consulting
- Design and management of multi-year grant programs
- Evaluating the impact of grant programs
- Grant reviews, site visits, and recommendations
- Network and application penetration testing
- Internal and wireless vulnerability assessment
- Information technology general controls audits
- Disaster recovery planning
- Risk assessments and project planning
- Process improvement
- Control documentation, evaluation, and testing
- Enterprise risk management
- Tax-exempt status examination
- Unrelated business income analysis
- Intermediate sanctions analysis
- Public support planning
- "Mock" IRS audit studies
- State and local tax studies
- Many other additional services



APPENDIX

Quality control and peer review report



In the most recent peer review report, we received a rating of *pass*, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. The full report is provided on the following page.

In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:

- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm's operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.
- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CLA's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CLA strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in the Uniform Guidance and OMB Circular A-133.



System Review Report

To the Principals of CliftonLarsonAllen LLP
and the AICPA National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*, audits of employee benefit plans, audits performed under FDICIA, and examinations of service organizations [Service Organizations Control (SOC) 1 and SOC 2 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. CliftonLarsonAllen LLP has received a peer review rating of pass.

Cherry Bekaert LLP

Cherry Bekaert LLP
November 21, 2016

Engagement team resumes



Derrick DeBruyne, CPA, CFE

CliftonLarsonAllen LLP

Principal
Glendora, California

Phone 626-857-7300
Derrick.DeBruyne@CLAconnect.com



Profile

Derrick is a principal with experience in audits and taxation, single audits under Uniform Guidance and fraud investigation. He specializes in planning, directing, and supervising audits of non-profit organizations, including charter schools, private colleges and universities, social service organizations, and foundations. Derrick consults with nonprofit entities on a variety of accounting and tax related matters including obtaining IRS exempt tax status, budgeting, internal control, cash flows, endowment reporting, and charitable trust gift accounting. He also specializes in fraud investigations and serves clients as an interim controller, allowing them to leverage the cost of having a CPA advisor as part of their management team.

Technical experience

- Nonprofit entities
- College foundations
- Private colleges and universities
- Charter schools
- Commercial businesses

Education/professional involvement

- Bachelor of science in accounting from the University of La Verne
- Certified Public Accountant in the state of California
- Certified Fraud Examiner
- American Institute of Certified Public Accountants (AICPA), member
- California Society of Certified Public Accountants (CalCPA), member
- California Society of Certified Public Accountants
 - Past President – Inland Empire Chapter
 - Member of State Council
 - Member of State Leadership Identification and Development Committee
 - CalCPA Leadership Institute Graduate
 - Former Chair – Inland Empire Financial Literacy Committee

Speaking engagements

- California Charter Schools Conference, presenter



Marlen Gomez, CPA

CliftonLarsonAllen LLP

Director
Glendora, California

Phone 626-857-7300

Marlen.Gomez@CLAconnect.com



Profile

Marlen is a director with experience in audits and taxations, reviews and compilations and single audits under Uniform Guidance. She specializes in charter schools, foundations, nonprofit entities, private colleges and universities as well as retirement communities. Marlen brings both knowledge and experience to the engagements to which she is assigned to and is a pivotal key member of our team.

Technical experience

- Charter schools
- Nonprofit entities
- Foundations
- Private colleges and universities
- Retirement communities

Education/professional involvement

- Bachelor of science in accounting from the University of La Verne
- Certified Public Accountant in the state of California
- American Institute of Certified Public Accountants (AICPA), member
- California Society of Certified Public Accountants (CalCPA), member

Speaking engagements

- California Charter Schools Conference, presenter



**AUDIT PROPOSAL FOR THE
ALLEGIANCE STEAM ACADEMY**

**12223 Highland Ave 106-625
Rancho Cucamonga, CA 91739**

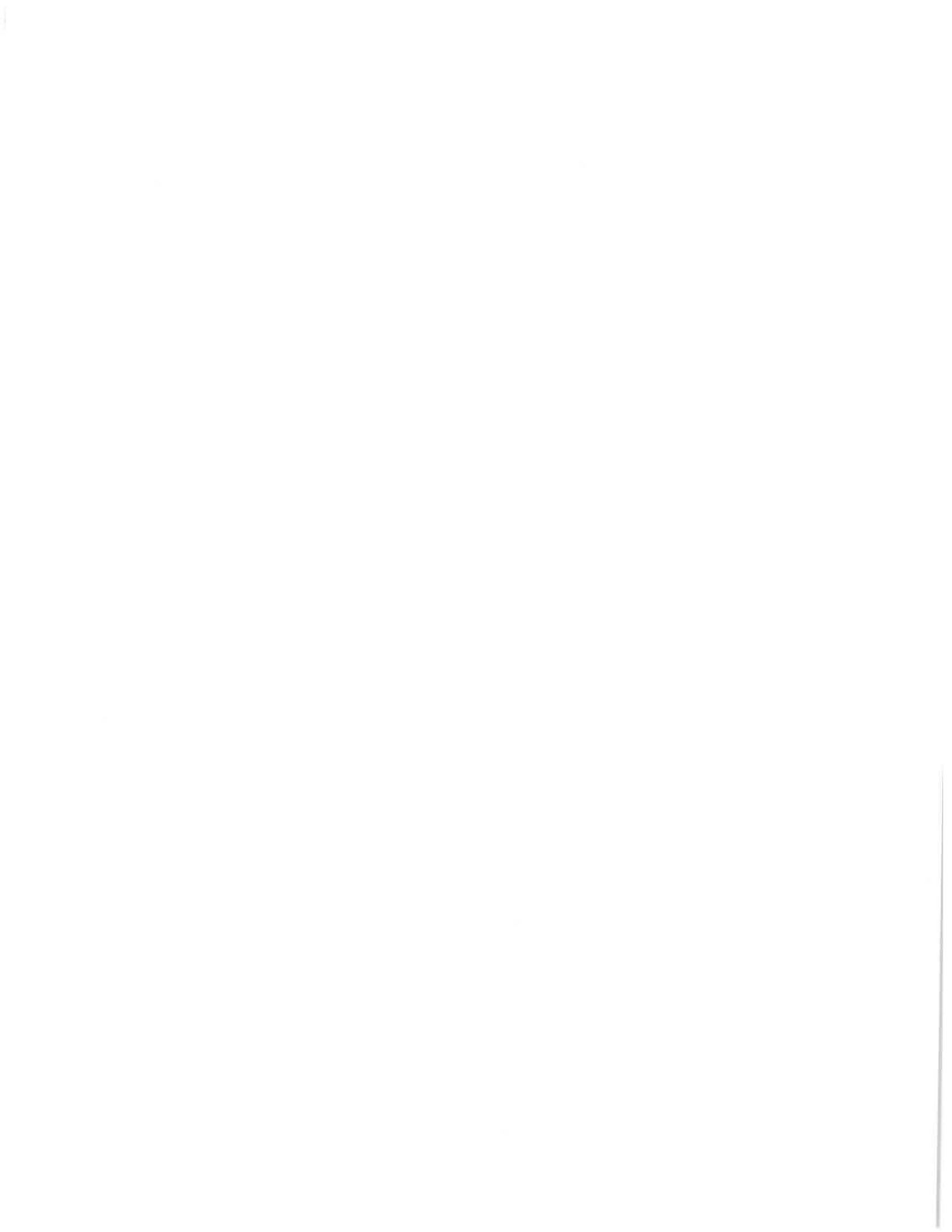
Phone: 909.689.8219

Email: rtdennis@dennis-cpa.com

Contact: Rob Dennis

Date: July 23, 2018

DENNIS COOPER
AND
ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS



Transmittal Letter.....	- 1 -
Firm Profile.....	- 3 -
Staffing	- 12 -
Specific Experience.....	- 17 -
Current Client List.....	- 19 -
References.....	- 22 -
Specific Audit Approach.....	- 23 -
Fee Schedule	- 30 -
Peer Review Report.....	- 31 -

<PAGE INTENTIONALLY LEFT BLANK>

TRANSMITTAL LETTER

We are pleased to provide our audit proposal to Allegiance Steam Academy for the year ending June 30, 2018, with an optional renewal of June 30, 2019 through 2020. Our Firm specializes in school district audits and we are committed to bringing our clients a professional experience with knowledgeable and approachable staff. We strive to be experts in our field as standards in the governmental audit industry have changed with new GASBs and tougher peer reviews. We are fully committed to all deadlines, meeting all deadlines required by both the District and the State. Additionally we have administrative support for drafting of the financial statements, etc. Our commitment to technology has afforded us the capability of have the most up to date audit tools for a less intrusive audit experience, while at the same time, providing a quality engagement.

As stated in the request, we understand the services to be provided are the following:

1. Compile the Allegiance Steam Academy's financial statements based off the SACS Unaudited Actuals.
2. An opinion on the Allegiance Steam Academy's financial statements in accordance with auditing standards generally accepted in the United States of America.
3. An opinion on the Allegiance Steam Academy's 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*, issued by the Comptroller General of the United States of America.
4. An opinion on the Allegiance Steam Academy's Compliance with Requirements Applicable to programs in accordance with *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the Education Audit Appeals Panel, as applicable.

The sections that follow, as required by the RFP, demonstrate our experience and ability to complete the requirements for this audit, as well as our audit approach. This is an irrevocable offer not to exceed thirty (30) days. For purposes of this proposal Robert T. Dennis is authorized to make representations for Dennis, Cooper, and Associates, CPAs. If you have any questions or concerns please feel free to contact us.



Robert T. Dennis, CPA
Partner

DENNIS COOPER
ASSOCIATES

FRANCHISE OPPORTUNITIES

INTRODUCTION

The beginnings of Dennis, Cooper, and Associates, CPAs started in December of 2008 when Rob Dennis formed the partnership Dennis & Hart Accountancy. The emergence of Dennis, Cooper, and Associates, CPAs was solidified subsequent to a merger and spinoff as a firm licensed by the California Board of Accountancy as PAR 7869.

Rob Dennis was introduced to the governmental audit industry at the largest school district audit firm in California in April 2000. Mr. Dennis has remained committed to the governmental industry with over thirteen years of experience in the governmental/nonprofit arena. This includes working in the business office of a large school district (about 30,000 ADA) in San Bernardino County and a waste water agency in Chino.

As far as audits are concerned, the firm's background experience includes audits of school districts, Proposition 39 bonds, Uniform Guidance (formerly OMB A-133) Single Audits, water districts, and a variety of special districts. The diversity of clients has been from 50,000 ADA school districts down to single school districts; and the location of these districts has been all points within the state of California. Although school districts were the starting point, Mr. Dennis has gone on to audit other governmental entities such water districts and various other special districts. The size of all the entities audited range in size from \$300,000 to \$450 million in general fund revenue.

Currently we audit governmental and not-for-profit entities, which allow us to focus on governmental accounting and auditing standards. Since we specialize in governmental entities all of our practice aids, audit manuals, accounting manuals, and research materials are the most up-to-date to current standards.

Through varied experience the firm has developed a profound understanding of the interworking of governmental entities. With that said, our goal is to work with clients through scheduling and timely communications to provide the audit objectives for the client by the mandated deadlines.

Our mission is to provide high quality audits at a reasonable fee. Please refer to "Specific Experience" for a partial list of the entities audited.

GENERAL INFORMATION

We have read the specific information requested within the request for proposal and believe all areas have been addressed within this proposal. This proposal is not a joint venture nor is it a consortium.

SERVICES PROVIDED

In addition to auditing, we are a full service firm and we are available to provide the following services to school districts, associated student bodies ("ASB"), municipalities, and other not-for-profit entities:

- ❖ Bookkeeping services accounting services
- ❖ Budget development
- ❖ Comprehensive annual financial report ("CAFR") preparation, analysis, and other assistance
- ❖ Internal control design and consulting services
- ❖ Not-for-profit tax preparation
- ❖ GASB 34 maintenance and analysis
- ❖ GASBs 43, 45, 57, 75 Other Postemployment Benefits ("OPEB") accounting, reporting and analysis
- ❖ GASB 63 and 65 implementation for deferred inflows and deferred outflows
- ❖ GASB 82 (67 and 68 amended by 82) implementation for pension reporting such as California Public Employee Retirement System ("CalPERS") and California State Teachers' Retirement System ("CalSTRS")

MEMBERSHIPS

The firm has membership of the following organizations:

- ❖ American Institute of Certified Public Accountants (“AICPA”) – The AICPA is the world’s largest member association representing the accounting profession, with nearly 386,000 members in 128 countries and a 125-year heritage of serving the public interest. AICPA members represent many areas of practice, including business and industry, public practice, government, education and consulting. The AICPA sets ethical standards for the profession and U.S. auditing standards for audits of private companies, nonprofit organizations, federal, state and local governments. It develops and grades the Uniform CPA Examination and offers specialty credentials for CPAs who concentrate on personal financial planning; fraud and forensics; business valuation; and information technology. Through a joint venture with the Chartered Institute of Management Accountants, it has established the Chartered Global Management Accountant designation to elevate management accounting globally.
 - ❖ AICPA’s Chartered Global Management Accountant (“CGMA”) designation – The CGMA is a relatively new designation created by the AICPA and the Chartered Institute of Management Accountants. The CGMA mission is to promote the science of management accounting on the global stage. The designation champions management accountants and the value they add to an organization.
 - ❖ AICPA’s Government Audit Quality Center (“GAQC”) – GAQC promotes the importance of quality governmental audits and the value of such audits to purchasers of governmental audit services. GAQC is a voluntary membership center for CPA firms and state audit organizations that perform governmental audits.
 - ❖ AICPA’s Firm Practice Management (“PCPS”) – The PCPS Firm Practice Center provides a venue for CPA firms to harness business opportunities and overcome challenges in their firms. PCPS - the AICPA Private Companies Practice Section—provides a rich array of valuable information and resources for firms of all sizes in the area of practice management.
-

MEMBERSHIPS, CONTINUED

- ❖ California Society of Certified Public Accountants (“CalCPA”) – CalCPA’s vision is to cause CalCPA members to be viewed as leaders in professional competency and integrity by clients, employers, the public and government officials. Their mission is to increase the value and promote the integrity of the CPA profession, contribute to the success of our members, and strengthen client, employer, public and government trust in CalCPA member advice, work products and opinions

- ❖ AICPA’s Peer Review Program – CalCPA administers the [AICPA Peer Review Program](#) for enrolled firms with their main office in California, Arizona and Alaska. The AICPA administers this program through the National Peer Review Committee (“NPRC”) for firms required to be registered with and inspected by the Public Company Accounting Oversight Board (“PCAOB”). A peer review is a periodic outside review of a firm’s accounting and auditing practice aimed at helping the firm maintain and improve the quality of its services.

- ❖ California Special Districts Association (“CSDA”) – CSDA was formed in 1969 to promote good governance and improved core local services through professional development, advocacy, and other services for all types of independent special districts. CSDA is the only statewide association representing all types of independent special districts including irrigation, water, park and recreation, cemetery, fire, police protection, library, utility, harbor, healthcare and community services districts. CSDA provides education and training, insurance programs, legal advice, industry-wide litigation and public relations support, legislative advocacy, capital improvement and equipment funding, collateral design services, and, current information that is crucial to a special districts management and operational effectiveness.

MEMBERSHIPS, CONTINUED

- ❖ Government Finance Officers Association (“GFOA”) – The GFOA, founded in 1906, represents public finance officials throughout the United States and Canada. The associations nearly 18,000 members are federal, state/provincial, and local finance officials deeply involved in planning, financing, and implementing of thousands of governmental operations in each of their jurisdictions. The GFOA’s mission is to enhance and promote the professional management of governmental financial resources by identifying, developing, and advancing fiscal strategies, policies, and practices for the public benefit. The GFOA has accepted the leadership challenge of public finance. To meet the many needs of its members, the organization provides best practice guidance, consulting, networking opportunities, publications including books, e-books, and periodicals, recognition programs, research, and training opportunities for those in the profession.

FIRM OFFICE

The firm has one office and its located in Rancho Cucamonga.

INDEPENDENCE

All auditors of the firm are independent of the Allegiance Steam Academy as defined by audit standards generally accepted in the United States of America and Government Accountability Office’s *Government Auditing Standards*.

PEER REVIEW

We are currently a member of the AICPA's peer review program (Firm #900006140576), as administered by the CalCPA, and as such we are required to undergo a peer review every three years.

Our most recent peer review was performed in July 2016. Firms can receive a rating of *pass*, *pass with deficiencies*, or *fail*. We received a rating of *Pass*. The report is available at the following web address: https://peerreview.aicpa.org/public_file_search.html, enter the firm number (mentioned above), and the peer review report as well as acceptance letter are available for viewing and/or download.

We have also included a copy of the report in the back of the proposal.

LICENSE TO PRACTICE

Rob Dennis and Christy Tyler-Cooper are licensed by the California Board of Accountancy as Certified Public Accountants, #90213 and #127448, respectively. As previously mentioned, the firm is also licensed by the Board of Accountancy as PAR 7869.

LEGAL OR REGULATORY ACTION

The firm is not currently, nor has been in the past, involved with any legal or regulatory actions.

STAFF ASSIGNED TO THE AUDIT

The staff assigned to the job would be Rob Dennis and Christy Cooper. Mr. Dennis and Mrs. Cooper have worked on all facets of an audit, from staff level to manager. For specific information, please see the Staffing section. Other staff would be assigned as needed and as scheduling permits.

CONTINUING PROFESSIONAL EDUCATION (“CPE”)

Auditors performing work in accordance with Generally Accepted Government Auditing Standards (“GAGAS”), including planning, directing, performing audit procedures, or reporting on an audit conducted in accordance with GAGAS, should maintain their professional competence through continuing professional education (CPE). Therefore, each auditor performing work in accordance with GAGAS should complete, every 2 years, at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. Auditors who are involved in any amount of planning, directing, or reporting on GAGAS audits and auditors who are not involved in those activities but charge 20 percent or more of their time annually to GAGAS audits should also obtain at least an additional 56 hours of CPE (for a total of 80 hours of CPE in every 2-year period) that enhances the auditor’s professional proficiency to perform audits. Auditors required to take the total 80 hours of CPE should complete at least 20 hours of CPE in each year of the 2-year periods. Auditors hired or initially assigned to GAGAS audits after the beginning of an audit organization’s 2-year CPE period should complete a prorated number of CPE hours.

As described above, we are required to obtain a minimum amount of CPE; we achieve this from various organizations. Most of our CPE is provided by the AICPA, as well as the California Education Foundation, which is in cooperation with the California Society of Certified Public Accountants. Some examples of CPE titles are as follows:

- ❖ Accountancy Laws, Ethics, Taxes, and Financial Reporting Review – Ethics
 - ❖ Annual School District Accounting/Auditing Update (class developed with the California Department of Education and California State Controller’s Office)
 - ❖ California Regulatory Review
 - ❖ Fraud – Governmental and Not-For-Profits
 - ❖ GASB Basic Financial Statements for State and Local Governments
 - ❖ Governmental Accounting and Auditing Update
-

INSURANCE/INDEMNITY

The firm has professional liability insurance policy in aggregate of \$1,000,000 with CAMICO Mutual Insurance Company, and will indemnify and hold harmless the District from and against all losses and claims in the execution of our work or the consequences of any negligence or carelessness on our part. We are aware of the provisions of Sections 3700 et seq. of the California Labor Code which requires every employer to be insured against liability for workers' compensation or to undertake insurance in accordance with the provisions of that code before commencing the performance of the work of the contract.

EXPERIENCE

The firm specializes in governmental audits as well as Uniform Guidance Audits (formerly A-133 Single Audits). Over the past 15 years the firm's staff (both in this firm and previous firms) have been auditing governmental agencies, and have written CAFRs in compliance with GASB 34 as well as all current GASB required disclosures, such as 75 (OPEB) and 82 (Pensions). In addition to the federal compliance, staff has also performed state compliance auditing, and other audit work.

QUALITY

The firm strives to provide the highest quality audits to our clients. As evidence to our commitment to quality we use the continuing professional education and our professional memberships as our opportunity to strengthen our knowledge base for application into actual audit scenarios.

Our belief is that an audit, while required, is an opportunity for the client to use our knowledge and experience to improve their own operations, or as a sounding board for ideas they may have for improving or changing their accounting procedures.

Finally, when it comes time for audit report review, we have arrangements with other CPAs to provide a "cold review" or the equivalent of a "second partner review." This helps catch any opinion, disclosure, or accounting issues which may have missed. This also helps in catch any formatting, spelling, or grammar errors that may have passed our review.

METHOD OF OPERATION

The firm uses Pro Systems fx for our trial balance and audit documentation. This allows us to use Excel, Word, and Outlook for our audit schedules and back-up. As far as any documentation from the client is concerned, we are paperless, and, therefore, do not require the client to prepare any copies for us. We would appreciate electronic files either through email or presented to us upon arrival.

We come to audit fieldwork with laptops and scanners; this allows us to exploit the most current technology as a tool for expediting the audit with the least amount of negative impact to the client's staff.

Prior to the audit we will provide the client with a detailed list of items and reports needed for completion of that particular phase of the audit. Availability of accounting staff during the time we are at the client's facilities is of the utmost importance; however, if we know in advance any availability issues we can work around them and reschedule testing of controls and accounts.

WORK-PAPER RETENTION

The firm's policy is to retain all work-papers for a period of seven years, as is required by law.

Except as noted above regarding the “cold review,” we do not subcontract any of the audit work.

The Firm is an Equal Opportunity Employer, and is in compliance with the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all other applicable Federal and State laws and regulations relating to equal opportunity employment, including executive Order No. 11246 of September 24, 1965.

Examples of Continuing Education (CPE) for staff:

- ❖ AICPA’s Annual Governmental Accounting and Auditing Update
- ❖ AICPA’s Government Audit Quality Center Required Annual Update
- ❖ CalCPA’s Annual School Districts Conference
- ❖ CalCPA’s Fraud: Essential Tools and Techniques
- ❖ CalCPA’s Accounting and Auditing with Excel
- ❖ CalCPA’s Ethics and Professionalism for CPAs in Public Practice

RESUME

Robert T. Dennis, CPA, CGMA

Proprietor

Experience:

With fifteen years of public accounting and internal audit experience which includes work on over 100 governmental entity and non-profit audits which were located in various location all throughout California.

This experience includes but is not limited to:

- ❖ Preparation of numerous School District Annual Financial Reports (including Single Audit Reports)
 - ❖ Preparation of numerous County Office of Education and Community College Annual Financial Reports (including Single Audit Reports)
 - ❖ Preparation of Special District Annual Financial Reports
 - ❖ State Controller's Financial Transaction Reports
 - ❖ Management Letters
 - ❖ Performed multiple single audits which have included major programs across different funding agencies, such as US Dept of Education, US Dept of Agriculture, US Dept of Labor. etc.
 - ❖ Oversight of all audit work involved for engagements
 - ❖ Review and implementation support for school attendance systems
 - ❖ Review of Federal and State programs for compliance requirements
-

RESUME, CONTINUED

Education:

Graduated from Cal State Fullerton, BA in Business Administration with concentrations in both Accounting and Finance

Professional Organizations:

- ❖ American Institute of Certified Public Accountants ("AICPA")
- ❖ California Society of Certified Public Accountants
- ❖ California Special District Association ("CSDA")
- ❖ Government Finance Officers Association ("GFOA")

Other:

Rancho Cucamonga Kiwanis, Treasurer, 2009 – 2010

RESUME

Christy Tyler-Cooper, CPA

Partner

Experience:

Over ten years of public accounting which includes work on over 50 governmental entity and non-profit audits which were located in various location all throughout California.

This experience includes but is not limited to:

- ❖ Preparation of Governmental Annual Financial Reports (including Single Audit Reports)
 - ❖ Preparation of Special District Annual Financial Reports
 - ❖ State Controller's Financial Transaction Reports
 - ❖ Management Letters
 - ❖ Performs single audits which have included major programs across different funding agencies, such as US Dept of Education, US Dept of Agriculture, US Dept of Labor. etc.
 - ❖ Oversight of all audit work involved for engagements
 - ❖ Review of Federal and State programs for compliance requirements
 - ❖ Performs quality control reviews of Financial Reports
-

RESUME, CONTINUED

Education:

Graduated from Cal Poly Pomona, BS in Business Administration with concentration Accounting

Professional Organizations:

- ❖ American Institute of Certified Public Accountants (“AICPA”)
- ❖ California Society of Certified Public Accountants

Other:

Girl Scouts of America, Leader, 2009 – Present

Mr. Dennis and Mrs. Cooper have participated in the past audits as the audit in charge/manager/partner for the following agencies:

School Districts:

Bassett Unified
Beverly Hills Unified
Colusa Unified
Del Norte County Unified
Duarte Unified
Gold Trail Union
Hawthorne Elementary
Lancaster Elementary
Lawndale Elementary
Maxwell Unified
Montebello Unified
Muroc Joint Unified

Pierce-Joint Unified
Plumas Unified
Riverside Unified
Santa Ana Unified
Santa Barbara Unified
Santa Cruz City
Simi Valley Unified
South Pasadena Unified
South San Francisco Unified
Walnut Valley Unified
William S. Hart Union High
Williams Unified

Not-for-profit Organizations, Fairs, and Charter Schools:

Academy for Career Education Charter
El Dorado County Fair Association
Klamath River Early College of the Redwoods
Options for Youth

Watts Learning Center
Wheatland Charter Academy
Yuba County Career Preparatory Charter

County Offices of Education:

Colusa County Office of Education
Del Norte County Office of Education

Plumas County Office of Education

Community Colleges:

Antelope Valley Community College
Barstow Community Colleg

Southwestern Community College
Victor Valley Community College

Special Districts:

40th District Agricultural Association
Apple Valley Heights Water District
Arvin Community Services District
Hesperia Park and Recreation District
Joshua Basin Water District

Mojave Water Agency
Saratoga Cemetery District
San Jacinto Valley Cemetery District
South Kern Cemetery District
Thunderbird Water District

School District Audits	Uniform Guidance / Single Audit	2017 Entity- Wide Revenue
Bayshore Elementary	No	\$ 5,113,000
Bella Vista Elementary	No	\$ 3,938,000
Brisbane Elementary	No	\$ 8,076,000
Camptonville Union Elementary	No	\$ 877,000
Coalinga-Huron Joint Unified	Yes	\$ 58,362,000
Indian Diggings Elementary	No	\$ 295,000
Indian Springs Elementary	No	\$ 577,000
Mountain Union Elementary	No	\$ 1,242,000
Parlier Unified	Yes	\$ 46,529,000
Plumas Lake Elementary	Yes	\$ 14,070,000
Oak Run Elementary	No	\$ 766,00
Wheatland Elementary	Yes	\$ 16,313,000
Wheatland Union High	Yes	\$ 9,012,000
Whitmore Union Elementary	No	\$ 558,000

County Office of Education Audit	Uniform Guidance / Single Audit	2017 Entity- Wide Revenue
Yuba County	Yes	\$ 28,778,000
Proposition 39 Bond Audit	Uniform Guidance / Single Audit	2017 Bond Related Expenditures
Lancaster School District	NA	\$ 5,500,000
Cemetery District Audits	Uniform Guidance / Single Audit	2017 Entity- Wide Revenue
Arroyo Grande Cemetery District	No	\$ 480,000
Kern River Valley Cemetery District	No	\$,000
North County Cemetery District	No	\$ 2,105,000
Pomerado Cemetery District	No	\$ 1,342,000
Palm Springs Cemetery District	No	\$ 1,348,000
Soledad Cemetery District	No	\$ 136,000
Temecula Public	No	\$ 988,000
Visalia Public	No	\$ 1,584,000

Special District Audits	Uniform Guidance / Single Audit	2017 Entity- Wide Revenue
Big River Community Services District	No	\$ 166,000
Burney Fire Protection District	No	\$ 555,000
San Jacinto Basin Resource Conservation District	No	\$ 1,241,000
Soledad-Mission Recreation District	No	\$ 512,000
South Fork Mosquito Abatement District	No	\$ 24,000

Not-for-Profits and Fairs Audits' and Reviews'	Uniform Guidance / Single Audit	2017 Revenue
18 th District Agricultural Association	No	\$ 807,000
40 th District Agricultural Association	No	\$ 1,563,000
Blindness Support Services	No	\$ 1,209,000
California Association of Public Cemeteries	No	\$ 183,000
Western Science Center	No	\$ 1,348,000

Service Work	Uniform Guidance / Single Audit	2017 Entity- Wide Revenue
Idyllwild Fire Protection District	NA	\$ 2,266,000

Audra Pittman, Superintendent
Bayshore School District
apittman@bayshore.k12.ca.us
1 Martin Street
Daly City, CA 94014
415.467.5443

Ajit Kang, Director of Business Services
Plumas Lake School District
akang@plusd.org
2743 Plumas School Road
Plumas Lake, CA 95961
530.743.4428

Craig Guensler, Superintendent
Wheatland Elementary School District
cguensler@wheatland.k12.ca.us
111 Main St.
Wheatland, CA 95692
530.633.3130

Violette Begley, Director of Business Services
Yuba County Office of Education
violette.begley@yubacoe.k12.ca.us
935 14th Street
Marysville, CA 95901-4198
530.749.4856

Once awarded the contract we will coordinate with the client the actual dates to start the audit and fieldwork. The audit is broken up in following phases:

- ❖ Planning/Pre-audit preparation
- ❖ Fieldwork, Interim (generally prior to general ledger closing)
- ❖ Fieldwork, Final (generally a couple of weeks or month subsequent to general ledger closing)
- ❖ Post fieldwork procedures.

Typically the Interim phase of the audit is performed between March and June depending on the clients' circumstances and scheduling logistics. If the client so desires or the firm has some scheduling considerations, with client approval, we will perform a second interim, which would take place in the summer time; generally this time would be used to complete all compliance work. The final phase of the audit will generally be between September and November, with issuance of the report by the December deadline.

I. Planning/Pre-audit preparation

A. Initially we will speak with the Academy, to coordinate the following:

1. Establish points of contact for scheduling, data gathering/audit responsibilities, and other logistical details.
2. Dates and specific timelines for the various phases of the audit.

B. Review and document the following:

1. Pertinent state and federal statutes (compliance) that apply to the Allegiance Steam Academy, regulations, charters and any other appropriate documentation available concerning the Academy.
2. Prior year audit work-papers, with client's approval, as well as annual financial report and any other reports issued. Additionally, we would want to speak to the prior auditor to determine if there were any issues we would need to be aware of.
3. Board minutes, starting with the date under audit, typically July 1.
4. Determine we are still, in fact, independent of the client.

C. Interview and make inquires of:

1. The Academy's chief financial officer, legal counsel and other appropriate personnel to determine if here are specific laws, regulations or policies that are in place on which we may need additional information and address problems or areas of concern that they may have at that time.
 2. Appropriate people about the political climate to determine if there are initiatives that are pending that may affect operations.
-

II. Field work, Interim (Prior to G/L closing)

- A. Perform analytical review procedures on the Academy's financial statements to obtain a better understanding of the operation and to identify areas that may need increased attention. Areas that may be analyzed are comparisons of account balances between periods and/or to budget amounts. There may be some ratio and trend analysis to better understand the operations and to help in identifying critical audit areas. A comparison of revenue and expenditures may be conducted to aid in following patterns or trends.
- B. Assess the internal control structure of the Academy's for the 1.) revenue cycle, from revenue collection to deposit; 2.) purchasing cycle, from ordering goods and services to paying for them; and 3.) payroll cycle, from hiring to payment of employees. - we would review and test the following:
1. Control environment: Review the organizational structure, management's philosophy and operating style, assignment of authority and responsibilities, human resources policies and procedures, management oversight and experience levels of personnel.
 2. Risk assessment: Review the processes used to identify potential risk that can affect the Academy and the steps it takes to counter these risks.
 3. Control activities: Review the policies and procedures that help ensure management's directives are carried out.
 4. Information and communication: Review and test the methods and records established to identify, assemble, analyze, classify, record and report the Academy's transactions, events and conditions; determine how the Academy maintains accountability over related assets and liabilities; review written policies and procedures to determine their completeness and effectiveness in addressing reporting controls.

Internal Control Testing, continued

5. Monitoring: Review management's oversight of the internal control process.
 6. Sampling of the various transaction cycles will depend on the sizes of the populations as well as logistical concerns for obtaining the sample and requisite back-up. The following are some examples of sampling methods:
 - ❖ Systematic, whereby we will select one of every "nth" transactions of the entire population to reach our determined sample amount.
 - ❖ Haphazard, where we approximate randomization, without the statistical modeling.
 - ❖ Judgmental, where we are looking for something specific in the transactions we are sampling.
 - C. Perform fraud analysis through interviews of the staff and roundtable discussion amongst the audit team.
 - D. Determine applicable state programs as required by the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, and test required programs.
 - E. Meet with management, and as necessary the board/audit committee, to provide an update on the audit and discuss any issues with respect to the audit.
-

III. Field work, Final (Subsequent to G/L closing)

- A. Obtain electronic version trial balance, DAT file, for import into audit software as well as SACS software.
 - B. Test account balances based on results of risk assessments performed at Interim. Such tests could include the following:
 - 1. Vouching cash in county balances to the county treasury confirmation.
 - 2. Categorical program testing based on the Form CAT or equivalent, this would involve the related categorical revenues, expenditures, accounts receivable, unearned revenue.
 - 3. Obtain aging schedule for accounts receivable and test reported balances. Additionally, we would test the revenue for billings, etc., connected with the previously mentioned accounts receivable.
 - 4. Capital asset listing as well as capital outlay expenditures and/or any information on any other additions or dispositions of fixed/capital assets.
 - 5. Accounts payable testing, including subsequent disbursements.
 - 6. Debt schedules, official statements, trustee statements, and any other statements relevant to payment of long-term debt, including any new issuances, if applicable
 - 7. Obtain Cal STRS and PERS actuarial studies for pension liabilities
 - 8. Agreeing beginning fund balance to prior year audit report.
 - 9. Apportionment testing, Local Control Funding Formula.
-

- C. Perform final analytical review of various account balances being reported.
- D. Hold exit conference with management, and as necessary board and audit committee, and review:
 - 1. Any findings/issues noted for possible inclusion into management letter.
 - 2. Any proposed adjustments/reclassification entries to determine whether or not to post to trial balance.

IV. Post field work procedures

- A. Prepare draft report and submit to the Academy's management for review.
 - B. Review:
 - 1. Academy's Management's Discussion and Analysis and provide assistance to the Academy concerning tables and any other graphically represented financial data.
 - 2. Academy's responses to findings and recommendations, if applicable.
 - C. Issue:
 - 1. Annual financial report.
 - 2. Management letter, if necessary.
 - 3. Submit audit reports to all required agencies, such as State Controller's Office, California Department of Education, county office of education.
 - 4. Submit SF-SAC Form to the Federal Clearinghouse.
-

The following is an hourly breakdown of the previously described audit phases and components:

	<u>Hours</u>
I. Planning/Pre-audit preparation	
A. Coordination	1
B. Review and Documentation	1
C. Interviews and inquiries	1
II. Field work, Interim	
A. General procedures	3
B. Internal control testing	
1. Revenue/investment cycle (receipting procedures)	4
2. Disbursement cycle	5
3. Payroll cycle	5
C. Fraud analysis	2
D. State compliance	6
E. Exit conference and review	2
III. Field work, Final	
A. Trial balance	3
B. Account balance testing	10
C. Final account analysis	3
D. Exit conference and review	1
IV. Post field work procedures	
A. Financial statement prep.	3
B. Review	2
C. Issuance of reports	2
<hr/>	
Total hours, estimated	54

	<u>Est. Hours</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>
Financial audit	54	\$ 8,600	\$ 9,000	\$ 9,500

	<u>Est. Hours</u>	<u>Billing Rates</u>	<u>2017/18 Fees</u>
Staff level			
Partner	50	\$ 165.00	\$ 8,250
Clerical	4	50.00	200
<u>Total hours</u>	<u>54</u>	<u>Out-of-pocket expenses</u>	<u>150</u>
		<u>Total</u>	<u>\$ 8,600</u>



MANN • URRUTIA • NELSON CPAs & ASSOCIATES, LLP
GLENDALE • ROSEVILLE • SACRAMENTO • SOUTH LAKE TAHOE • KAUAI, HAWAII

SYSTEM REVIEW REPORT

To the Shareholder of RT Dennis Accountancy
and the Peer Review Committee of the
CalCPA Peer Review Program

We have reviewed the system of quality control for the accounting and auditing practice of RT Dennis Accountancy (the firm) in effect for the year ended March 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of RT Dennis Accountancy in effect for the year ended March 31, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. RT Dennis Accountancy has received a peer review rating of *pass*.

Mann Urrutia Nelson CPAs

Sacramento, California

June 27, 2016



Allegiance STEAM Academy - Thrive

2019 - 2020 School Calendar (177 school days)

August '19							September '19							October '19						
Su	M	Tu	W	Th	F	S	Su	M	Tu	W	Th	F	S	Su	M	Tu	W	Th	F	S
				1	2	3	1	2	3	4	5	6	7			1	2	3	4	5
4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12
11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19
18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26
25	26	27	28	29	30	31	29	30						27	28	29	30	31		
5 Student Days (1 Min Day)							20 Student Days (4 Min Days)							20 Student Days (6 Min Days)						
November '19							December '19							January '20						
Su	M	Tu	W	Th	F	S	Su	M	Tu	W	Th	F	S	Su	M	Tu	W	Th	F	S
					1	2	1	2	3	4	5	6	7				1	2	3	4
3	4	5	6	7	8	9	8	9	10	11	12	13	14	5	6	7	8	9	10	11
10	11	12	13	14	15	16	15	16	17	18	19	20	21	12	13	14	15	16	17	18
17	18	19	20	21	22	23	22	23	24	25	26	27	28	19	20	21	22	23	24	25
24	25	26	27	28	29	30	29	30	31					26	27	28	29	30	31	
14 Student Days (3 Min Days)							13 Student Days (2 Min Days)							19 Student Days (6 Min Days)						
February '20							March '20							April '20						
Su	M	Tu	W	Th	F	S	Su	M	Tu	W	Th	F	S	Su	M	Tu	W	Th	F	S
						1	1	2	3	4	5	6	7				1	2	3	4
2	3	4	5	6	7	8	8	9	10	11	12	13	14	5	6	7	8	9	10	11
9	10	11	12	13	14	15	15	16	17	18	19	20	21	12	13	14	15	16	17	18
16	17	18	19	20	21	22	22	23	24	25	26	27	28	19	20	21	22	23	24	25
23	24	25	26	27	28	29	29	30	31					26	27	28	29	30		
18 Student Days (3 Min Days)							17 Student Days (3 Min Days)							21 Student Days (4 Min Days)						
May '20							June '20							July '20						
Su	M	Tu	W	Th	F	S	Su	M	Tu	W	Th	F	S	Su	M	Tu	W	Th	F	S
					1	2		1	2	3	4	5	6				1	2	3	4
3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11
10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18
17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25
24/31	25	26	27	28	29	30	28	29	30					26	27	28	29	30	31	
20 Student Days (5 Min Days)							9 Student Days (4 Min Days)													

Key

- School Closed/ Holidays
- In-Service Day (no school for students)
- Minimum Day
- First and Last Day of School



Important Dates

August 19-23	School year launch, staff professional development
August 23	Meet Your Wolfpack ¹
August 26	First Day of School
September 5	Back to School Night
October 7-9	Minimum Days: Student, Guardian, Teacher Triad Meetings ²
October 10-11	Student-free Days: Student, Guardian, Teacher Triad Meetings
November 1	In-Service Day (no school for students)
November 25-29	Fall Break
December 19 - January 3	Winter Break
January 22-24	Minimum Days: Student-led Conferences ³
February 14	In-Service Day (no school for students)
March 23-27	Spring Break
June 3-5	Minimum Days: Student-led Conferences
June 11	Last Day of School
June 12	In-Service Day (no school for students)

¹ *Meet Your Wolfpack* - Come have a howling good time, see your new den, and meet the leader of your pack (also known as your teacher)

² *Triads* - Students, teachers and parent/guardians come together to review current levels and discuss appropriate goals for the new year

³ *Student-led Conferences* - Students take the lead to showcase their learning



Allegiance STEAM Academy - Thrive
2018-19 Standards-Based Report Card

Student Name:

Student ID:

Teacher Name:

Grade Level: Transitional Kindergarten

Reporting Key	
Grades (See below for additional explanation)	
A = Exceeds Standard	
B = Meets Standard	
C = Nearly Meets Standard	
D/F = Does Not Yet Meet Standard	

Mastery Level
 3 = Meets End of Year Expectations
 2 = Progressing Toward End of Year Expectations
 1 = Area of Concern
 NA = Not Assessed/Addressed this Period

Trimester	T1	T2	T3
Absences			
Tardies			

	T1	T2	T3
Mathematics			
<i>Counting and Cardinality</i>	Mastery Level		
Understand numbers and quantities in their everyday environment.			
Understand number relationship and operations in their everyday environment.			
<i>Operations and Algebraic Thinking</i>	Mastery Level		
Sort and classify objects in their everyday environment.			
Recognize/expand understanding of simple repeating patterns.			
<i>Number and Operations in Base Ten</i>	Mastery Level		
Work with numbers 11–19 to gain foundations for place value.			
<i>Measurement and Data</i>	Mastery Level		
Compare, order and measure objects.			
<i>Geometry</i>	Mastery Level		
Identify and use shapes.			
Understand positions in space.			

	T1	T2	T3
Social Studies			
	Mastery Level		
Demonstrates understanding of the standards being addressed			

	T1	T2	T3
English Language Arts/ Literacy			
<i>Reading: Comprehension and Analysis of Age-Appropriate Text</i>			
<i>Reading Standards for Literature</i>	Mastery Level		
Key Ideas and Details			
Integration of Knowledge and Ideas			
<i>Reading Standards for Informational Text</i>	Mastery Level		
Key Ideas and Details			
Integration of Knowledge and Ideas			
<i>Reading Standards: Foundation Skills</i>	Mastery Level		
Print Concepts			
Phonological Awareness			
Alphabets and Word/Print Recognition			
<i>Writing: Students can produce effective and well-grounded writing for a range of purposes and audiences.</i>			
<i>Writing Standards</i>	Mastery Level		
Text Types and Purposes			
<i>Speaking and Listening: Students can employ effective speaking and listening skills for a range of purposes and audiences</i>			
<i>Speaking and Listening Standards</i>	Mastery Level		
Comprehension and Collaboration			
<i>Literacy Interest and Response</i>			
	Mastery Level		
Demonstrate enjoyment of literacy and literacy-related activities			
Engage in more complex routines associated with literacy activities			

	T1	T2	T3
Science			
<i>Life Science</i>	Mastery Level		
Properties and Characteristics of Living Things			
Changes in Living Things			
<i>Earth & Space Science</i>	Mastery Level		
Properties and Characteristics of Earth Materials and Objects			
Changes in the Earth			
<i>Physical Science</i>	Mastery Level		
Properties and Characteristics of Nonliving Objects and Materials			
Changes in Nonliving Objects and Materials			
<i>Technology</i>	Mastery Level		
Application of scientific understandings to design principles			
<i>Engineering</i>	Mastery Level		
Design of solutions to identified problems			

Grades

A = Student exceeds grade level standards, demonstrating broad and in-depth understanding of complex concepts and skills embedded in the standards

B = Student meets grade level standards, demonstrating thorough understanding of concepts and skills embedded in the standards

C = Student nearly meets grade level standards, demonstrating basic understanding of concepts and skills embedded in the standards

D = Student has not yet met grade level standards, demonstrating minimal understanding of concepts and skills embedded in the standards

F = Student has not yet met grade level standards, demonstrating no understanding of concepts and skills embedded in the standards

	T1	T2	T3
Physical Education			
	Mastery Level		
Development of motor skills			
Knowledge of physical fitness			
Participation in physical activities			

	T1	T2	T3
Visual and Performing Arts			
	Mastery Level		
Demonstrates understanding of the standards being addressed			

	T1	T2	T3
World Languages			
	Mastery Level		
Content			
Communication			
Cultures			
Structures			
Setting			



Allegiance STEAM Academy - Thrive
2018-19 Standards-Based Report Card

Student Name:

Student ID:

Teacher Name:

Grade Level: Kindergarten

Reporting Key
Grades (See below for additional explanation) A = Exceeds Standard B = Meets Standard C = Nearly Meets Standard D/F = Does Not Yet Meet Standard

Mastery Level
3 = Meets End of Year Expectations
2 = Progressing Toward End of Year Expectations
1 = Area of Concern
NA = Not Assessed/Addressed this Period

Trimester	T1	T2	T3
Absences			
Tardies			

	T1	T2	T3
Mathematics			
<i>Counting and Cardinality</i>	Mastery Level		
Know number names and the count sequence.			
Count to tell the number of objects.			
Compare numbers.			
<i>Operations and Algebraic Thinking</i>	Mastery Level		
Understand addition as putting together and adding to, and understand subtraction as taking apart and taking from.			
<i>Number and Operations in Base Ten</i>	Mastery Level		
Work with numbers 11–19 to gain foundations for place value.			
<i>Measurement and Data</i>	Mastery Level		
Describe and compare measurable attributes.			
Classify objects and count the number of objects in each category.			
<i>Geometry</i>	Mastery Level		
Identify and describe shapes.			
Analyze, compare, create, and compose shapes.			

	T1	T2	T3
Social Studies			
	Mastery Level		
Demonstrates understanding of the standards being addressed			

	T1	T2	T3
English Language Arts/ Literacy			
<i>Reading: Students can read closely and analytically to comprehend a range of increasingly complex literary and informational texts.</i>			
<i>Reading Standards for Literature</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Reading Standards for Informational Text</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Reading Standards: Foundation Skills</i>	Mastery Level		
Print Concepts			
Phonological Awareness			
Phonics and Word Recognition			
Fluency			
<i>Writing: Students can produce effective and well-grounded writing for a range of purposes and audiences.</i>			
<i>Writing Standards</i>	Mastery Level		
Text Types and Purposes			
Production and Distribution of Writing			
Research to Build and Present Knowledge			
Range of Writing			
<i>Speaking and Listening: Students can employ effective speaking and listening skills for a range of purposes and audiences</i>			
<i>Speaking and Listening Standards</i>	Mastery Level		
Comprehension and Collaboration			
Presentation of Knowledge and Ideas			
<i>Language Standards</i>	Mastery Level		
Convention of Standard English			
Knowledge of Language			
Vocabulary Acquisition and Use			

	T1	T2	T3
Science			
<i>Life Science</i>	Mastery Level		
Interdependent relationships in ecosystems			
<i>Earth & Space Science</i>	Mastery Level		
Weather and Climate			
<i>Physical Science</i>	Mastery Level		
Forces and Interactions			
<i>Technology</i>	Mastery Level		
Application of scientific understandings to design principles			
<i>Engineering</i>	Mastery Level		
Design of solutions to identified problems			

Grades

A = Student exceeds grade level standards, demonstrating broad and in-depth understanding of complex concepts and skills embedded in the standards

B = Student meets grade level standards, demonstrating thorough understanding of concepts and skills embedded in the standards

C = Student nearly meets grade level standards, demonstrating basic understanding of concepts and skills embedded in the standards

D = Student has not yet met grade level standards, demonstrating minimal understanding of concepts and skills embedded in the standards

F = Student has not yet met grade level standards, demonstrating no understanding of concepts and skills embedded in the standards

	T1	T2	T3
Physical Education			
	Mastery Level		
Development of motor skills			
Knowledge of physical fitness			
Participation in physical activities			

	T1	T2	T3
Visual and Performing Arts			
	Mastery Level		
Demonstrates understanding of the standards being addressed			

	T1	T2	T3
World Languages			
	Mastery Level		
Content			
Communication			
Cultures			
Structures			
Setting			



Allegiance STEAM Academy - Thrive
2018-19 Standards-Based Report Card

Student Name:

Student ID:

Teacher Name:

Grade Level: 1

Reporting Key	
Grades (See below for additional explanation)	
A = Exceeds Standard	
B = Meets Standard	
C = Nearly Meets Standard	
D/F = Does Not Yet Meet Standard	

Mastery Level	
3 = Meets End of Year Expectations	
2 = Progressing Toward End of Year Expectations	
1 = Area of Concern	
NA = Not Assessed/Addressed this Period	

Trimester	T1	T2	T3
Absences			
Tardies			

	T1	T2	T3
Mathematics			
<i>Operations and Algebraic Thinking</i>	Mastery Level		
Represent and solve problems involving addition and subtraction.			
Understand and apply properties of operations and the relationship between addition and subtraction.			
Add and subtract within 20.			
Work with addition and subtraction equations.			
<i>Number and Operations in Base Ten</i>	Mastery Level		
Extend the counting sequence.			
Understand place value.			
Use place value understanding and properties of operation to add and subtract.			
<i>Measurement and Data</i>	Mastery Level		
Measure lengths indirectly and by iterating length units.			
Tell and write time.			
Represent and interpret data.			
<i>Geometry</i>	Mastery Level		
Reason with shapes and their attributes.			

	T1	T2	T3
Social Studies			
	Mastery Level		
Demonstrates understanding of the standards being addressed			

	T1	T2	T3
English Language Arts/ Literacy			
<i>Reading: Students can read closely and analytically to comprehend a range of increasingly complex literary and informational texts.</i>			
<i>Reading Standards for Literature</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Reading Standards for Informational Text</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Reading Standards: Foundation Skills</i>	Mastery Level		
Print Concepts			
Phonological Awareness			
Phonics and Word Recognition			
Fluency			
<i>Writing: Students can produce effective and well-grounded writing for a range of purposes and audiences.</i>			
<i>Writing Standards</i>	Mastery Level		
Text Types and Purposes			
Production and Distribution of Writing			
Research to Build and Present Knowledge			
Range of Writing			
<i>Speaking and Listening: Students can employ effective speaking and listening skills for a range of purposes and audiences</i>			
<i>Speaking and Listening Standards</i>	Mastery Level		
Comprehension and Collaboration			
Presentation of Knowledge and Ideas			
<i>Language Standards</i>	Mastery Level		
Convention of Standard English			
Knowledge of Language			
Vocabulary Acquisition and Use			

Grades

A = Student exceeds grade level standards, demonstrating broad and in-depth understanding of complex concepts and skills embedded in the standards

B = Student meets grade level standards, demonstrating thorough understanding of concepts and skills embedded in the standards

C = Student nearly meets grade level standards, demonstrating basic understanding of concepts and skills embedded in the standards

D = Student has not yet met grade level standards, demonstrating minimal understanding of concepts and skills embedded in the standards

F = Student has not yet met grade level standards, demonstrating no understanding of concepts and skills embedded in the standards

	T1	T2	T3
Science			
<i>Life Science</i>	Mastery Level		
Structure, Function and Information Processing			
<i>Earth & Space Science</i>	Mastery Level		
Space Systems: Patterns and Cycles			
<i>Physical Science</i>	Mastery Level		
Waves: Light and Sound			
<i>Technology</i>	Mastery Level		
Application of scientific understandings to design principles			
<i>Engineering</i>	Mastery Level		
Design of solutions to identified problems			

	T1	T2	T3
Physical Education			
	Mastery Level		
Development of motor skills			
Knowledge of physical fitness			
Participation in physical activities			

	T1	T2	T3
Visual and Performing Arts			
	Mastery Level		
Demonstrates understanding of the standards being addressed			

	T1	T2	T3
World Languages			
	Mastery Level		
Content			
Communication			
Cultures			
Structures			
Setting			



Allegiance STEAM Academy - Thrive
2018-19 Standards-Based Report Card

Student Name:

Student ID:

Teacher Name:

Grade Level: 2

Reporting Key	
Grades (See below for additional explanation)	
A = Exceeds Standard	
B = Meets Standard	
C = Nearly Meets Standard	
D/F = Does Not Yet Meet Standard	

Mastery Level
 3 = Meets End of Year Expectations
 2 = Progressing Toward End of Year Expectations
 1 = Area of Concern
 NA = Not Assessed/Addressed this Period

Trimester	T1	T2	T3
Absences			
Tardies			

	T1	T2	T3
Mathematics			
<i>Operations and Algebraic Thinking</i>	Mastery Level		
Represent and solve problems involving addition and subtraction.			
Understand and apply properties of operations and the relationship between addition and subtraction.			
Add and subtract within 20.			
Work with equal groups of objects to gain foundations for multiplication.			
<i>Number and Operations in Base Ten</i>	Mastery Level		
Understand place value.			
Use place value understanding and properties of operations to add and subtract.			
<i>Measurement and Data</i>	Mastery Level		
Measure and estimate lengths in standard units.			
Relate addition and subtraction to length.			
Work with time and money.			
Represent and interpret data.			
<i>Geometry</i>	Mastery Level		
Reason with shapes and their attributes.			

	T1	T2	T3
Social Studies			
	Mastery Level		
Demonstrates understanding of the standards being addressed			

	T1	T2	T3
English Language Arts/ Literacy			
<i>Reading: Students can read closely and analytically to comprehend a range of increasingly complex literary and informational texts.</i>			
<i>Reading Standards for Literature</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Reading Standards for Informational Text</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Reading Standards: Foundation Skills</i>	Mastery Level		
Phonics and Word Recognition			
Fluency			
<i>Writing: Students can produce effective and well-grounded writing for a range of purposes and audiences.</i>			
<i>Writing Standards</i>	Mastery Level		
Text Types and Purposes			
Production and Distribution of Writing			
Research to Build and Present Knowledge			
Range of Writing			
<i>Speaking and Listening: Students can employ effective speaking and listening skills for a range of purposes and audiences</i>			
<i>Speaking and Listening Standards</i>	Mastery Level		
Comprehension and Collaboration			
Presentation of Knowledge and Ideas			
<i>Language Standards</i>	Mastery Level		
Convention of Standard English			
Knowledge of Language			
Vocabulary Acquisition and Use			

	T1	T2	T3
Science			
<i>Life Science</i>	Mastery Level		
Interdependent Relationships in Ecosystems			
<i>Earth & Space Science</i>	Mastery Level		
Earth Systems: Processes that Shape the Earth			
<i>Physical Science</i>	Mastery Level		
Structure and Properties of Matter			
<i>Technology</i>	Mastery Level		
Application of scientific understandings to design principles			
<i>Engineering</i>	Mastery Level		
Design of solutions to identified problems			

Grades

A = Student exceeds grade level standards, demonstrating broad and in-depth understanding of complex concepts and skills embedded in the standards

B = Student meets grade level standards, demonstrating thorough understanding of concepts and skills embedded in the standards

C = Student nearly meets grade level standards, demonstrating basic understanding of concepts and skills embedded in the standards

D = Student has not yet met grade level standards, demonstrating minimal understanding of concepts and skills embedded in the standards

F = Student has not yet met grade level standards, demonstrating no understanding of concepts and skills embedded in the standards

	T1	T2	T3
Physical Education			
	Mastery Level		
Development of motor skills			
Knowledge of physical fitness			
Participation in physical activities			

	T1	T2	T3
Visual and Performing Arts			
	Mastery Level		
Demonstrates understanding of the standards being addressed			

	T1	T2	T3
World Languages			
	Mastery Level		
Content			
Communication			
Cultures			
Structures			
Setting			



Allegiance STEAM Academy - Thrive
2018-19 Standards-Based Report Card

Student Name:

Student ID:

Teacher Name:

Grade Level: 3

Reporting Key	
Grades (See below for additional explanation)	
A = Exceeds Standard	
B = Meets Standard	
C = Nearly Meets Standard	
D/F = Does Not Yet Meet Standard	

Mastery Level	
3 = Meets End of Year Expectations	
2 = Progressing Toward End of Year Expectations	
1 = Area of Concern	
NA = Not Assessed/Addressed this Period	

Trimester	T1	T2	T3
Absences			
Tardies			

	T1	T2	T3
Mathematics			
<i>Operations and Algebraic Thinking</i>	Mastery Level		
Represent and solve problems involving multiplication and addition.			
Understand and apply multiplication and the relationship between multiplication and division.			
Multiply and divide within 100.			
Solve problems involving the four operations and identify and explain patterns in arithmetic.			
<i>Number and Operations in Base Ten</i>	Mastery Level		
Use place value understanding and properties of operations to perform multi-digit arithmetic.			
<i>Measurement and Data</i>	Mastery Level		
Solve problems involving measurement and estimation of intervals of time, liquid volumes, and masses of objects.			
Represent and interpret data.			
Geometric measurement: understand concepts of area and relate area and relate area to multiplication and to addition.			
Geometric measurement: recognize perimeter as an attribute of plane figures and distinguish between linear and area measures.			
<i>Geometry</i>	Mastery Level		
Reason with shapes and their attributes.			

	T1	T2	T3
English Language Arts/ Literacy			
<i>Reading: Students can read closely and analytically to comprehend a range of increasingly complex literary and informational texts.</i>			
<i>Reading Standards for Literature</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Reading Standards for Informational Text</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Reading Standards: Foundation Skills</i>	Mastery Level		
Phonics and Word Recognition			
Fluency			
<i>Writing: Students can produce effective and well-grounded writing for a range of purposes and audiences.</i>			
<i>Writing Standards</i>	Mastery Level		
Text Types and Purposes			
Production and Distribution of Writing			
Research to Build and Present Knowledge			
Range of Writing			
<i>Speaking and Listening: Students can employ effective speaking and listening skills for a range of purposes and audiences</i>			
<i>Speaking and Listening Standards</i>	Mastery Level		
Comprehension and Collaboration			
Presentation of Knowledge and Ideas			
<i>Language Standards</i>	Mastery Level		
Convention of Standard English			
Knowledge of Language			
Vocabulary Acquisition and Use			

	T1	T2	T3
Social Studies			
	Mastery Level		
Demonstrates understanding of the standards being addressed			

	T1	T2	T3
Science			
<i>Life Science</i>	Mastery Level		
Interdependent Relationships in Ecosystems			
Inheritance and Variation of Traits			
<i>Earth & Space Science</i>	Mastery Level		
Weather and Climate			
<i>Physical Science</i>	Mastery Level		
Forces and Interactions			
<i>Technology</i>	Mastery Level		
Application of scientific understandings to design principles			
<i>Engineering</i>	Mastery Level		
Design of solutions to identified problems			

	T1	T2	T3
Physical Education			
	Mastery Level		
Development of motor skills			
Knowledge of physical fitness			
Participation in physical activities			

	T1	T2	T3
Visual and Performing Arts			
	Mastery Level		
Demonstrates understanding of the standards being addressed			

	T1	T2	T3
World Languages			
	Mastery Level		
Content			
Communication			
Cultures			
Structures			
Setting			

Grades

A = Student exceeds grade level standards, demonstrating broad and in-depth understanding of complex concepts and skills embedded in the standards

B = Student meets grade level standards, demonstrating thorough understanding of concepts and skills embedded in the standards

C = Student nearly meets grade level standards, demonstrating basic understanding of concepts and skills embedded in the standards

D = Student has not yet met grade level standards, demonstrating minimal understanding of concepts and skills embedded in the standards

F = Student has not yet met grade level standards, demonstrating no understanding of concepts and skills embedded in the standards



Allegiance STEAM Academy - Thrive
2018-19 Standards-Based Report Card

Student Name:

Student ID:

Teacher Name:

Grade Level: 4

Reporting Key	
Grades (See below for additional explanation)	
A = Exceeds Standard	
B = Meets Standard	
C = Nearly Meets Standard	
D/F = Does Not Yet Meet Standard	

Mastery Level	
3 = Meets End of Year Expectations	
2 = Progressing Toward End of Year Expectations	
1 = Area of Concern	
NA = Not Assessed/Addressed this Period	

Trimester	T1	T2	T3
Absences			
Tardies			

	T1	T2	T3
Mathematics			
<i>Operations and Algebraic Thinking</i>	Mastery Level		
Use the four operations with whole numbers to solve problems.			
Gain familiarity with factors and multiples.			
Generate and analyze patterns.			
<i>Number and Operations in Base Ten</i>	Mastery Level		
Generalize place value understanding for multi-digit whole numbers.			
Use place value understanding and properties of operations to perform multi-digit arithmetic.			
<i>Number and Operations – Fractions</i>	Mastery Level		
Extend understanding of fraction equivalence and ordering.			
Build fractions from unit fractions by applying and extending previous understandings of operations on whole numbers.			
Understand decimal notation for fractions and compare decimal fractions.			
<i>Measurement and Data</i>	Mastery Level		
Solve problems involving measurement and conversion of measurements from a larger unit to a smaller unit.			
Represent and interpret data.			
Geometric measurement: understand concepts of angle and measure angles.			
<i>Geometry</i>	Mastery Level		
Draw and identify lines and angles, and classify shapes by properties of their lines and angles.			

	T1	T2	T3
English Language Arts/ Literacy			
<i>Reading: Students can read closely and analytically to comprehend a range of increasingly complex literary and informational texts.</i>			
<i>Reading Standards for Literature</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Reading Standards for Informational Text</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Reading Standards: Foundation Skills</i>	Mastery Level		
Phonics and Word Recognition			
Fluency			
<i>Writing: Students can produce effective and well-grounded writing for a range of purposes and audiences.</i>			
<i>Writing Standards</i>	Mastery Level		
Text Types and Purposes			
Production and Distribution of Writing			
Research to Build and Present Knowledge			
Range of Writing			
<i>Speaking and Listening: Students can employ effective speaking and listening skills for a range of purposes and audiences</i>			
<i>Speaking and Listening Standards</i>	Mastery Level		
Comprehension and Collaboration			
Presentation of Knowledge and Ideas			
<i>Language Standards</i>	Mastery Level		
Convention of Standard English			
Knowledge of Language			
Vocabulary Acquisition and Use			

Grades

A = Student exceeds grade level standards, demonstrating broad and in-depth understanding of complex concepts and skills embedded in the standards

B = Student meets grade level standards, demonstrating thorough understanding of concepts and skills embedded in the standards

C = Student nearly meets grade level standards, demonstrating basic understanding of concepts and skills embedded in the standards

D = Student has not yet met grade level standards, demonstrating minimal understanding of concepts and skills embedded in the standards

F = Student has not yet met grade level standards, demonstrating no understanding of concepts and skills embedded in the standards

	T1	T2	T3
Social Studies			
	Mastery Level		
Demonstrates understanding of the standards being addressed			

	T1	T2	T3
Science			
<i>Life Science</i>	Mastery Level		
Structure, Function, and Information Processing			
<i>Earth & Space Science</i>	Mastery Level		
Earth's Systems: Process that Shape the Earth			
<i>Physical Science</i>	Mastery Level		
Energy			
Waves: Waves and Information			
<i>Technology</i>	Mastery Level		
Application of scientific understandings to design principles			
<i>Engineering</i>	Mastery Level		
Design of solutions to identified problems			

	T1	T2	T3
Physical Education			
	Mastery Level		
Development of motor skills			
Knowledge of physical fitness			
Participation in physical activities			

	T1	T2	T3
Visual and Performing Arts			
	Mastery Level		
Demonstrates understanding of the standards being addressed			

	T1	T2	T3
World Languages			
	Mastery Level		
Content			
Communication			
Cultures			
Structures			
Setting			



Allegiance STEAM Academy - Thrive
2018-19 Standards-Based Report Card

Student Name:

Student ID:

Teacher Name:

Grade Level: 5

Reporting Key	
Grades (See below for additional explanation)	
A = Exceeds Standard	
B = Meets Standard	
C = Nearly Meets Standard	
D/F = Does Not Yet Meet Standard	

Mastery Level	
3 = Meets End of Year Expectations	
2 = Progressing Toward End of Year Expectations	
1 = Area of Concern	
NA = Not Assessed/Addressed this Period	

Trimester	T1	T2	T3
Absences			
Tardies			

	T1	T2	T3
Mathematics			
<i>Operations and Algebraic Thinking</i>	Mastery Level		
Write and interpret numerical expressions.			
Analyze patterns and relationships.			
<i>Number and Operations in Base Ten</i>	Mastery Level		
Understand the place value system.			
Perform operations with multi-digit whole numbers and with decimals to hundredths.			
<i>Number and Operations – Fractions</i>	Mastery Level		
Use equivalent fractions as a strategy to add and subtract fractions.			
Apply and extend previous understandings of multiplication and division to multiply and divide fractions.			
<i>Measurement and Data</i>	Mastery Level		
Convert like measurement units within a given measurement system.			
Represent and interpret data.			
Geometric measurement: understand concepts of volume and relate volume to multiplication and to addition.			
<i>Geometry</i>	Mastery Level		
Graph points on the coordinate plane to solve real-world and mathematical problems.			
Classify two-dimensional figures into categories based on their properties.			

	T1	T2	T3
Social Studies			
	Mastery Level		
Demonstrates understanding of the standards being addressed			

	T1	T2	T3
English Language Arts/ Literacy			
<i>Reading: Students can read closely and analytically to comprehend a range of increasingly complex literary and informational texts.</i>			
<i>Reading Standards for Literature</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Reading Standards for Informational Text</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Reading Standards: Foundation Skills</i>	Mastery Level		
Phonics and Word Recognition			
Fluency			
<i>Writing: Students can produce effective and well-grounded writing for a range of purposes and audiences.</i>			
<i>Writing Standards</i>	Mastery Level		
Text Types and Purposes			
Production and Distribution of Writing			
Research to Build and Present Knowledge			
Range of Writing			
<i>Speaking and Listening: Students can employ effective speaking and listening skills for a range of purposes and audiences</i>			
<i>Speaking and Listening Standards</i>	Mastery Level		
Comprehension and Collaboration			
Presentation of Knowledge and Ideas			
<i>Language Standards</i>	Mastery Level		
Convention of Standard English			
Knowledge of Language			
Vocabulary Acquisition and Use			

	T1	T2	T3
Science			
<i>Life Science</i>	Mastery Level		
Matter and Energy in Organisms and Ecosystems			
<i>Earth & Space Science</i>	Mastery Level		
Earth's Systems			
Space Systems: Stars and the Solar System			
<i>Physical Science</i>	Mastery Level		
Structure and Properties of Matter			
<i>Technology</i>	Mastery Level		
Application of scientific understandings to design principles			
<i>Engineering</i>	Mastery Level		
Design of solutions to identified problems			

	T1	T2	T3
Physical Education			
	Mastery Level		
Development of motor skills			
Knowledge of physical fitness			
Participation in physical activities			

	T1	T2	T3
Visual and Performing Arts			
	Mastery Level		
Demonstrates understanding of the standards being addressed			

	T1	T2	T3
World Languages			
	Mastery Level		
Content			
Communication			
Cultures			
Structures			
Setting			

Grades

A = Student exceeds grade level standards, demonstrating broad and in-depth understanding of complex concepts and skills embedded in the standards

B = Student meets grade level standards, demonstrating thorough understanding of concepts and skills embedded in the standards

C = Student nearly meets grade level standards, demonstrating basic understanding of concepts and skills embedded in the standards

D = Student has not yet met grade level standards, demonstrating minimal understanding of concepts and skills embedded in the standards

F = Student has not yet met grade level standards, demonstrating no understanding of concepts and skills embedded in the standards



Allegiance STEAM Academy - Thrive
2018-19 Standards-Based Report Card

Student Name:

Student ID:

Teacher Name:

Grade Level: 6

Reporting Key	
Grades (See below for additional explanation)	
A = Exceeds Standard	
B = Meets Standard	
C = Nearly Meets Standard	
D/F = Does Not Yet Meet Standard	

Mastery Level	
3 = Meets End of Year Expectations	
2 = Progressing Toward End of Year Expectations	
1 = Area of Concern	
NA = Not Assessed/Addressed this Period	

Trimester	T1	T2	T3
Absences			
Tardies			

Mathematics	T1	T2	T3
<i>Ratios and Proportional Relationships</i>	Mastery Level		
Understand ratio concepts and use ratio reasoning to solve problems.			
<i>The Number System</i>	Mastery Level		
Apply and extend previous understandings of multiplication and division to divide fractions by fractions.			
Compute fluently with multi-digit numbers and find common factors and multiples.			
Apply and extend previous understandings of numbers to the system of rational numbers.			
<i>Expressions and Equations</i>	Mastery Level		
Apply and extend previous understandings of arithmetic to algebraic expressions.			
Reason about and solve one-variable equations and inequalities.			
Represent and analyze quantitative relationships between dependent and independent variables.			
<i>Geometry</i>	Mastery Level		
Solve real-world and mathematical problems involving area, surface area, and volume.			
<i>Statistics and Probability</i>	Mastery Level		
Develop understanding of statistical variability.			
Summarize and describe distributions.			

English Language Arts/ Literacy	T1	T2	T3
<i>Reading: Students can read closely and analytically to comprehend a range of increasingly complex literary and informational texts.</i>			
<i>Reading Standards for Literature</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Reading Standards for Informational Text</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Writing: Students can produce effective and well-grounded writing for a range of purposes and audiences.</i>			
<i>Writing Standards</i>	Mastery Level		
Text Types and Purposes			
Production and Distribution of Writing			
Research to Build and Present Knowledge			
Range of Writing			
<i>Speaking and Listening: Students can employ effective speaking and listening skills for a range of purposes and audiences.</i>			
<i>Speaking and Listening Standards</i>	Mastery Level		
Comprehension and Collaboration			
Presentation of Knowledge and Ideas			
<i>Language Standards</i>	Mastery Level		
Convention of Standard English			
Knowledge of Language			
Vocabulary Acquisition and Use			

Physical Education	T1	T2	T3
	Mastery Level		
Development of motor skills			
Knowledge of physical fitness			
Participation in physical activities			

	T1	T2	T3
Social Studies			
<i>Reading Standards for Literacy in History/Social Studies</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Writing Standards for Literacy in History/Social Studies</i>	Mastery Level		
Text Types and Purposes			
Production and Distribution of Writing			
Research to Build and Present Knowledge			
Range of Writing			

	T1	T2	T3
Visual and Performing Arts			
	Mastery Level		
Demonstrates understanding of the standards being addressed			

	T1	T2	T3
World Languages			
	Mastery Level		
Content			
Communication			
Cultures			
Structures			
Setting			

	T1	T2	T3
Science			
<i>Life Science</i>	Mastery Level		
Demonstrates understanding of the standards being addressed			
<i>Earth & Space Science</i>	Mastery Level		
Demonstrates understanding of the standards being addressed			
<i>Physical Science</i>	Mastery Level		
Demonstrates understanding of the standards being addressed			
<i>Technology</i>	Mastery Level		
Application of scientific understandings to design principles			
<i>Engineering</i>	Mastery Level		
Design of solutions to identified problems			
<i>Reading Standards for Literacy in Science</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Writing Standards for Literacy in Science</i>	Mastery Level		
Text Types and Purposes			
Production and Distribution of Writing			
Research to Build and Present Knowledge			
Range of Writing			

Grades

A = Student exceeds grade level standards, demonstrating broad and in-depth understanding of complex concepts and skills embedded in the standards

B = Student meets grade level standards, demonstrating thorough understanding of concepts and skills embedded in the standards

C = Student nearly meets grade level standards, demonstrating basic understanding of concepts and skills embedded in the standards

D = Student has not yet met grade level standards, demonstrating minimal understanding of concepts and skills embedded in the standards

F = Student has not yet met grade level standards, demonstrating no understanding of concepts and skills embedded in the standards



Allegiance STEAM Academy - Thrive
2018-19 Standards-Based Report Card

Student Name:

Student ID:

Teacher Name:

Grade Level: 7

Reporting Key	
Grades (See below for additional explanation)	
A = Exceeds Standard	
B = Meets Standard	
C = Nearly Meets Standard	
D/F = Does Not Yet Meet Standard	

Mastery Level	
3 = Meets End of Year Expectations	
2 = Progressing Toward End of Year Expectations	
1 = Area of Concern	
NA = Not Assessed/Addressed this Period	

Trimester	T1	T2	T3
Absences			
Tardies			

	T1	T2	T3
Mathematics			
<i>Ratios and Proportional Relationships</i>	Mastery Level		
Analyze proportional relationships and use them to solve real-world and mathematical problems.			
<i>The Number System</i>	Mastery Level		
Apply and extend previous understandings of operations with fractions to add, subtract, multiply, and divide rational numbers.			
<i>Expressions and Equations</i>	Mastery Level		
Use properties of operations to generate equivalent expressions.			
Solve real-life and mathematical problems using numerical and algebraic expressions and equations.			
<i>Geometry</i>	Mastery Level		
Draw, construct and describe geometrical figures and describe the relationships between them.			
Solve real-life and mathematical problems involving angle measure, area, surface area, and volume.			
<i>Statistics and Probability</i>	Mastery Level		
Use random sampling to draw inferences about a population.			
Draw informal comparative inferences about two populations.			
Investigate chance processes and develop, use, and evaluate probability models.			

	T1	T2	T3
English Language Arts/ Literacy			
<i>Reading: Students can read closely and analytically to comprehend a range of increasingly complex literary and informational texts.</i>			
<i>Reading Standards for Literature</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Reading Standards for Informational Text</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Writing: Students can produce effective and well-grounded writing for a range of purposes and audiences.</i>			
<i>Writing Standards</i>	Mastery Level		
Text Types and Purposes			
Production and Distribution of Writing			
Research to Build and Present Knowledge			
Range of Writing			
<i>Speaking and Listening: Students can employ effective speaking and listening skills for a range of purposes and audiences</i>			
<i>Speaking and Listening Standards</i>	Mastery Level		
Comprehension and Collaboration			
Presentation of Knowledge and Ideas			
<i>Language Standards</i>	Mastery Level		
Convention of Standard English			
Knowledge of Language			
Vocabulary Acquisition and Use			

	T1	T2	T3
Physical Education			
	Mastery Level		
Development of motor skills			
Knowledge of physical fitness			
Participation in physical activities			

	T1	T2	T3
Social Studies			
<i>Reading Standards for Literacy in History/ Social Studies</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Writing Standards for Literacy in History/Social Studies</i>	Mastery Level		
Text Types and Purposes			
Production and Distribution of Writing			
Research to Build and Present Knowledge			
Range of Writing			

	T1	T2	T3
Visual and Performing Arts			
	Mastery Level		
Demonstrates understanding of the standards being addressed			

	T1	T2	T3
World Languages			
	Mastery Level		
Content			
Communication			
Cultures			
Structures			
Setting			

	T1	T2	T3
Science			
<i>Life Science</i>	Mastery Level		
Demonstrates understanding of the standards being addressed			
<i>Earth & Space Science</i>	Mastery Level		
Demonstrates understanding of the standards being addressed			
<i>Physical Science</i>	Mastery Level		
Demonstrates understanding of the standards being addressed			
<i>Technology</i>	Mastery Level		
Application of scientific understandings to design principles			
<i>Engineering</i>	Mastery Level		
Design of solutions to identified problems			
<i>Reading Standards for Literacy in Science</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Writing Standards for Literacy in Science</i>	Mastery Level		
Text Types and Purposes			
Production and Distribution of Writing			
Research to Build and Present Knowledge			
Range of Writing			

Grades

A = Student exceeds grade level standards, demonstrating broad and in-depth understanding of complex concepts and skills embedded in the standards

B = Student meets grade level standards, demonstrating thorough understanding of concepts and skills embedded in the standards

C = Student nearly meets grade level standards, demonstrating basic understanding of concepts and skills embedded in the standards

D = Student has not yet met grade level standards, demonstrating minimal understanding of concepts and skills embedded in the standards

F = Student has not yet met grade level standards, demonstrating no understanding of concepts and skills embedded in the standards



Allegiance STEAM Academy - Thrive
2018-19 Standards-Based Report Card

Student Name:

Student ID:

Teacher Name:

Grade Level: 8

Reporting Key	
Grades (See below for additional explanation)	
A = Exceeds Standard	
B = Meets Standard	
C = Nearly Meets Standard	
D/F = Does Not Yet Meet Standard	

Mastery Level	
3 = Meets End of Year Expectations	
2 = Progressing Toward End of Year Expectations	
1 = Area of Concern	
NA = Not Assessed/Addressed this Period	

Trimester	T1	T2	T3
Absences			
Tardies			

	T1	T2	T3
Mathematics			
<i>The Number System</i>	Mastery Level		
Know that there are numbers that are not rational and approximate them by rational numbers.			
<i>Expressions and Equations</i>	Mastery Level		
Work with radicals and integer exponents.			
Understand the connection between proportional relationships, lines, and linear equations.			
Analyze and solve linear equations and pairs of simultaneous linear equations.			
<i>Functions</i>	Mastery Level		
Define, evaluate, and compare functions.			
Use functions to model relationships between quantities.			
<i>Geometry</i>	Mastery Level		
Understand congruence and similarity using physical models, transparencies, or geometry software.			
Understand and apply the Pythagorean Theorem.			
Solve real-world and mathematical problems involving volume of cylinders, cones, and spheres.			
<i>Statistics and Probability</i>	Mastery Level		
Investigate patterns of association in bivariate data.			

	T1	T2	T3
English Language Arts/ Literacy			
<i>Reading: Students can read closely and analytically to comprehend a range of increasingly complex literary and informational texts.</i>			
<i>Reading Standards for Literature</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Reading Standards for Informational Text</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Writing: Students can produce effective and well-grounded writing for a range of purposes and audiences.</i>			
<i>Writing Standards</i>	Mastery Level		
Text Types and Purposes			
Production and Distribution of Writing			
Research to Build and Present Knowledge			
Range of Writing			
<i>Speaking and Listening: Students can employ effective speaking and listening skills for a range of purposes and audiences</i>			
<i>Speaking and Listening Standards</i>	Mastery Level		
Comprehension and Collaboration			
Presentation of Knowledge and Ideas			
<i>Language Standards</i>	Mastery Level		
Convention of Standard English			
Knowledge of Language			
Vocabulary Acquisition and Use			

	T1	T2	T3
Physical Education			
	Mastery Level		
Development of motor skills			
Knowledge of physical fitness			
Participation in physical activities			

	T1	T2	T3
Social Studies			
<i>Reading Standards for Literacy in History/Social Studies</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Writing Standards for Literacy in History/Social Studies</i>	Mastery Level		
Text Types and Purposes			
Production and Distribution of Writing			
Research to Build and Present Knowledge			
Range of Writing			

	T1	T2	T3
Visual and Performing Arts			
	Mastery Level		
Demonstrates understanding of the standards being addressed			

	T1	T2	T3
World Languages			
	Mastery Level		
Content			
Communication			
Cultures			
Structures			
Setting			

	T1	T2	T3
Science			
<i>Life Science</i>	Mastery Level		
Demonstrates understanding of the standards being addressed			
<i>Earth & Space Science</i>	Mastery Level		
Demonstrates understanding of the standards being addressed			
<i>Physical Science</i>	Mastery Level		
Demonstrates understanding of the standards being addressed			
<i>Technology</i>	Mastery Level		
Application of scientific understandings to design principles			
<i>Engineering</i>	Mastery Level		
Design of solutions to identified problems			
<i>Reading Standards for Literacy in Science</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Writing Standards for Literacy in Science</i>	Mastery Level		
Text Types and Purposes			
Production and Distribution of Writing			
Research to Build and Present Knowledge			
Range of Writing			

Grades

A = Student exceeds grade level standards, demonstrating broad and in-depth understanding of complex concepts and skills embedded in the standards

B = Student meets grade level standards, demonstrating thorough understanding of concepts and skills embedded in the standards

C = Student nearly meets grade level standards, demonstrating basic understanding of concepts and skills embedded in the standards

D = Student has not yet met grade level standards, demonstrating minimal understanding of concepts and skills embedded in the standards

F = Student has not yet met grade level standards, demonstrating no understanding of concepts and skills embedded in the standards



Allegiance STEAM Academy - Thrive
2018-19 Standards-Based Report Card

Student Name:

Student ID:

Teacher Name:

Grade Level: Middle School (Math I)

Reporting Key	
Grades (See below for additional explanation)	
A = Exceeds Standard	
B = Meets Standard	
C = Nearly Meets Standard	
D/F = Does Not Yet Meet Standard	

Mastery Level	
3 = Meets End of Year Expectations	
2 = Progressing Toward End of Year Expectations	
1 = Area of Concern	
NA = Not Assessed/Addressed this Period	

Trimester	T1	T2	T3
Absences			
Tardies			

	T1	T2	T3
Integrated Mathematics I			
<i>Number and Quantity: Quantities</i>	Mastery Level		
Reason quantitatively and use units to solve problems.			
<i>Algebra</i>	Mastery Level		
Interpret the structure of expressions.			
Create equations that describe numbers or relationships.			
Understand solving equations as a process of reasoning and explain the reasoning.			
Solve equations and inequalities in one variable.			
Solve systems of equations.			
Represent and solve equations and inequalities graphically.			
<i>Functions</i>	Mastery Level		
Understand the concept of a function and use function notation.			
Interpret functions that arise in applications in terms of the context.			
Analyze functions using different representations.			
Build a function that models a relationship between two quantities.			
Build new functions from existing functions.			
Construct and compare linear, quadratic, and exponential models and solve problems.			
Interpret expressions for functions in terms of the situation they model.			

Math I Continued	T1	T2	T3
<i>Geometry</i>	Mastery Level		
Experiment with transformations in the plane.			
Understand congruence in terms of rigid motions.			
Make geometric constructions.			
Use coordinates to prove simple geometric theorems algebraically.			
<i>Statistics and Probability</i>	Mastery Level		
Summarize, represent, and interpret data on a single count or measurement variable.			
Summarize, represent, and interpret data on two categorical and quantitative variables.			
Interpret linear models.			

	T1	T2	T3
English Language Arts/ Literacy			
<i>Reading: Students can read closely and analytically to comprehend a range of increasingly complex literary and informational texts.</i>			
<i>Reading Standards for Literature</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Reading Standards for Informational Text</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Writing: Students can produce effective and well-grounded writing for a range of purposes and audiences.</i>			
<i>Writing Standards</i>	Mastery Level		
Text Types and Purposes			
Production and Distribution of Writing			
Research to Build and Present Knowledge			
Range of Writing			

English Continued	T1	T2	T3
<i>Speaking and Listening: Students can employ effective speaking and listening skills for a range of purposes and audiences</i>			
<i>Speaking and Listening Standards</i>	Mastery Level		
Comprehension and Collaboration			
Presentation of Knowledge and Ideas			
<i>Language Standards</i>	Mastery Level		
Convention of Standard English			
Knowledge of Language			
Vocabulary Acquisition and Use			

Science	T1	T2	T3
<i>Life Science</i>	Mastery Level		
Demonstrates understanding of the standards being addressed			
<i>Earth & Space Science</i>	Mastery Level		
Demonstrates understanding of the standards being addressed			
<i>Physical Science</i>	Mastery Level		
Demonstrates understanding of the standards being addressed			
<i>Technology</i>	Mastery Level		
Application of scientific understandings to design principles			
<i>Engineering</i>	Mastery Level		
Design of solutions to identified problems			
<i>Reading Standards for Literacy in Science</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Writing Standards for Literacy in Science</i>	Mastery Level		
Text Types and Purposes			
Production and Distribution of Writing			
Research to Build and Present Knowledge			
Range of Writing			

Physical Education	T1	T2	T3
Mastery Level			
Development of motor skills			
Knowledge of physical fitness			
Participation in physical activities			

Social Studies	T1	T2	T3
<i>Reading Standards for Literacy in History/ Social Studies</i>	Mastery Level		
Key Ideas and Details			
Craft and Structure			
Integration of Knowledge and Ideas			
Range of Reading and Level of Text Complexity			
<i>Writing Standards for Literacy in History/Social Studies</i>	Mastery Level		
Text Types and Purposes			
Production and Distribution of Writing			
Research to Build and Present Knowledge			
Range of Writing			

Visual and Performing Arts	T1	T2	T3
Mastery Level			
Demonstrates understanding of the standards being addressed			

World Languages	T1	T2	T3
Mastery Level			
Content			
Communication			
Cultures			
Structures			
Setting			

Grades

A = Student exceeds grade level standards, demonstrating broad and in-depth understanding of complex concepts and skills embedded in the standards

B = Student meets grade level standards, demonstrating thorough understanding of concepts and skills embedded in the standards

C = Student nearly meets grade level standards, demonstrating basic understanding of concepts and skills embedded in the standards

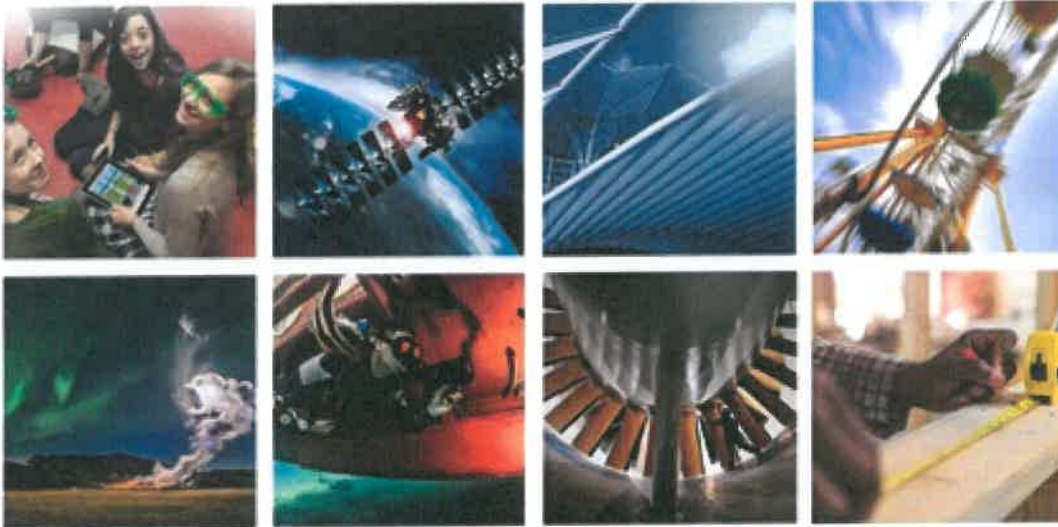
D = Student has not yet met grade level standards, demonstrating minimal understanding of concepts and skills embedded in the standards

F = Student has not yet met grade level standards, demonstrating no understanding of concepts and skills embedded in the standards

Allegiance STEAM Academy - Thrive

Partnership Proposal

July 17th, 2018



IN PARTNERSHIP WITH **Allegiance STEAM Academy - Thrive**

Discovery Education is proud to partner with Allegiance STEAM Academy - Thrive in creating systematic and sustainable change throughout all classrooms. Discovery Education's mission is to transform teaching and learning through innovative partnerships with districts, states, and like-minded organizations worldwide. To achieve this goal, Discovery Education leverages their extensive experience in providing comprehensive solutions through research-based professional development, robust digital content and immersive community engagements that have proven successful in positively impacting students, particularly in those schools with challenges associated with increasing the engagement and achievement of all students.

Partnership Goals

Through implementation of this partnership plan, Discovery Education will support the district's articulated goals of:

- Driving the digital transition
- Integrating digital content into K-12 curriculum with professional development support
- Improving educators' content knowledge and efficacy
- Impacting academic achievement
- Increasing student engagement
- Integrating standards-based digital content into K-12 curriculum
- Maximizing the investment in district technology

Partnership Outcomes

As a result of this successful partnership all teachers & students in **Allegiance STEAM Academy - Thrive** will have access to up-to-date, relevant, standards-aligned digital content.



ABOUT DISCOVERY EDUCATION

Discovery Education is the global leader in standards-based digital content for K-12 classrooms and is empowering educators to transform teaching and learning through award-winning digital textbooks, multimedia content, professional development, and the largest professional learning community of its kind. Serving 4.5 million educators and over 50 million students around the globe, Discovery Education's services are in half of U.S. classrooms, 50 percent of all primary schools in the UK, and more than 50 countries worldwide.

Digital Solutions



Discovery Education Science Techbook™ is a powerful, simple-to-use, digital program that boosts the rigor and relevance of your K-12 Science program, fuels digital transformation, and supports implementation of the Next Generation Science Standards. Built around the 5E model of instruction, Techbook is a non-linear curriculum pathway that promotes inquiry-based learning, enhances critical thinking, and improves student achievement.



Discovery Education Social Studies Techbook builds instruction around complex Essential Questions that students use to guide their inquiry, analyze issues, and propose solutions to better understand the present. Aligned with the C3 Framework, it emphasizes key literacy and writing skills and provides a multitude of resources to prepare students for college, career, and a civic life. Courses include: World Geography and Cultures, World History, and a U.S. History series covering Prehistory to Present.

Professional Development



Engage your teachers and leaders in professional development that is designed to ensure a smooth and successful transition to Discovery Education Techbooks with a focus on both content and pedagogy through face-to face professional learning sessions as well as in-class, job-embedded instructional support. Please see appendix for available Science and Social Studies educator pathways.



PARTNER INVESTMENT

Scope & Deliverables	Details	Total 6-Year Investment
Discovery Education <u>FREE</u> Value-Add	<ul style="list-style-type: none"> Implementation Support <ul style="list-style-type: none"> • Dedicated Project Management • Ongoing Consultation Communications, Community & Awareness <ul style="list-style-type: none"> • Community Celebration Nights • Partner Update Meetings • Discovery Special Events • Teacher Professional Network • Student Engagement Opportunities Global Thought Leadership Opportunities <ul style="list-style-type: none"> • Global Press Opportunities • Leadership Symposiums • National Keynotes • Powerful Practices 	\$0
Digital Content	<ul style="list-style-type: none"> • Science Techbook Grades K-8 (480 Students) \$51 per license 	\$24,480
Digital Content	<ul style="list-style-type: none"> • Social Studies Techbook Grades 6-8 (120 students) \$61 per license 	\$7,320
*Total:		\$31,800

*Pricing above is for 6 Years.



PD INVESTMENT

Scope & Deliverables	Details	Investment
On-Site Professional Development	Science Techbook <ul style="list-style-type: none">1 Day (\$2,800 per Day)	\$2,800
*Total Investment:		\$2,800

*Professional Development to be invoiced upon delivery.

TERMS

1. Upon award of this proposal, Discovery Education will provide a Subscriber Agreement to **Allegiance STEAM Academy - Thrive** that must be signed before Discovery Education services will be provided.
2. This offer is valid until September 15, 2018. The terms and conditions set forth herein shall not be binding on either party until such time as the parties enter into and execute a Subscriber Agreement.
3. Any rates, fees, or prices offered or proposed in connection with a multiple-year agreement are subject to the execution of a multiple-year agreement between **Allegiance STEAM Academy - Thrive** and Discovery Education, such agreement not to include any right or option to terminate due to lack of funding or budget.
4. Maximum of 25 participants per Professional Development Session.
5. This proposal is for discussion purposes only. The terms contained herein are non-binding and nothing herein is intended to constitute an agreement between the parties. The terms herein are confidential and may not be disclosed without written consent of Discovery Education.





FACILITIES POLICY

The Board of Directors believes that all students should have access to adequate facilities that are safe and support student learning. This policy has been developed in alignment to ASA's authorizer policy for charter schools (BP 7160(a) and the MOU between ASA and CVUSD.

The ASA facility complies with the California Building Standards Code adopted by the local building enforcement agency pursuant to 24 CCR 101, et seq., or the Field Act pursuant to Education Code 17280-17317 and 17365- 17374. (Education Code 47610 and 47610.5)

ASA's use of the CVUSD-provided facility is for the sole purpose of operating the ASA educational program in accordance with ASA's charter petition.

Responsibilities

1. The CEO or designee shall maintain procedures for the use of school facilities and grounds that:
 - a. Are consistent with the Proposition 39 MOU
 - b. Preserve order in school buildings and on school grounds and protect school facilities, designating a person to supervise this task, if necessary
 - c. Ensure that the use of school facilities or grounds is not inconsistent with their use for school purposes and does not interfere with the regular conduct of school work.

Use

ASA will occupy and use the designated structures identified in the Proposition 39 Facilities Request offer.

Civic Center Act

ASA shall have primary use of the space allocated to ASA for the operation of its educational program pursuant to the ASA charter during its regular school hours; provided, however, that after 4:00 pm during each week and all day on weekends and holidays, the Premises shall be subject to use by the public pursuant to the Civic Center Act.

Approved:

Prohibited Uses of School Facilities and Grounds

1. Any use, by any individual, society, group, or organization, which is inconsistent with the use of the school facility for school purposes or which interferes with the regular conduct of school or school work.
2. Any use, by any individual, society, group, or organization, which involves the possession, consumption, or sale of alcoholic beverages or any restricted substances, including tobacco.
3. Any use, by any individual, society, group, or organization, for the commission of any act intended to further any program or movement the purpose of which is to accomplish the overthrow of the government of the United State or of the State of California by force, violence, or other unlawful means while using School property pursuant to this policy is guilty of a misdemeanor.
4. The CEO or designee may require additional information as is deemed necessary to ensure that the use of school property for which application is made is appropriate, lawful and consistent with CVUSD policy.

Application For Facility Use Process

Any outside organization wishing to use the school facilities and grounds for any purpose other than a school-related purpose shall contact the authorizer, CVUSD.

Maintenance

All facilities provided to ASA remain the property of CVUSD. The ongoing operations and maintenance of the facilities shall be the responsibility of the District. ASA shall be responsible for all custodial services. ASA shall perform custodial services in a manner equivalent to those performed at other CVUSD school sites.

ASA shall be responsible for all costs, coordination, and scheduling of all necessary inspections and payment of all fees required by any municipal or governmental laws, ordinances, rules or regulations regarding ASA's the use of the Premises. ASA shall provide a written copy of any such report, proof of inspection or other documentation of any inspection or review to CVUSD within three days of receipt.

Installation of Improvements

ASA shall not construct or install any improvements (as defined in California Civil Code section 8050(a)) on the Premises or otherwise alter the Premises in any way without the prior written consent of the District, and if required, the Division of the State Architect ("DSA").

Signage

ASA shall, at ASA's sole cost, place one sign on the Premises stating ASA's charter school name and other pertinent information, a sign indicating the main office of ASA, and other directional signs as appropriate, provided ASA obtains the prior written approval and consent of District.

Approved:

Compliance with Authorizer Policy

ASA shall comply with all CVUSD Board policies regarding the operations and maintenance of the Premises and the furnishings and equipment provided by the District.

Security

ASA acknowledges that the District is responsible for ensuring the security of the Premises through security systems and devices, including, but not limited to, locks, gates, and, at the District's option, a monitored security system.

ASA shall maintain the security of the Premises by the proper use of all such security systems and devices.

ASA will not change, modify or install any locks and keys or padlocks.

ADA and FEHA

ASA shall at all times remain responsible for compliance with the ADA, FEHA, other applicable building code standards, and fire code standards.

Insurance

The ASA Board shall ensure that ASA retains appropriate property and liability insurance coverage, as indicated in the Proposition 39 Facilities offer, from an insurance carrier licensed to do business in the State of California or a qualified joint power authority registered with the California Department of Industrial Relations, rated as A.M. Best A-, VII or better at all times.

Approved:

Apple Store for Education Institution

Saved Cart 2300297920

Saved Cart Creator: Sebastian Cogna

Sent From:

sebastian.cogna@asathrive.org

This cart dated 07/23/2018, was created on the Apple Store for Education Institution and has been sent to you for review. Please access the Store to place this order.

Comments from Sender:

PO once board approves on July 26

Part Number	Description	Total Quantity	Unit Price	Total Price
MQD32LL/A	MacBook Air 13-inch: 1.8GHz dual-core Intel Core i5, 128GB 1.8GHz Intel Dual-Core Core i5, Turbo Boost up to 2.9GHz Intel HD Graphics 6000 8GB 1600MHz LPDDR3 SDRAM 128GB PCIe-based SSD Backlit Keyboard (English) / User's Guide (English)	28	849.00	23,772.00 USD
MR7F2LL/A	iPad Wi-Fi 32GB - Space Gray	90	299.00	26,910.00 USD
MP7P2LL/A	Apple TV 4K 64GB	22	199.00	4,378.00 USD
			Subtotal	55,650.00 USD
			Estimated Tax	4,267.16 USD
			Total	59,917.16 USD

Please note that your order subtotal does not include Sales tax or rebates. Sales tax and rebates, if applicable, will be added when your order is processed.

How to Order

If you would like to convert this Saved Cart to an order, log into the Apple Store for Education Institution [<https://ecommerce.apple.com>] and Click on Saved Carts. Then search for this Saved Cart by entering the Saved Cart Number referenced above.

Note: The prices and specifications above correspond to those valid at the time the Saved Cart was created and are subject to change. A Purchaser login is required to order. To request Purchaser access for your Apple Account, log into the Apple Store for Education Institution and select the 'Register' link from the Store log in page.

Purchases under a Saved Cart are subject to the terms and conditions of your agreement with Apple and the Apple Store for Education Institution.

[◀ back to cart](#)

Secure Checkout

Shipping

EDIT

Payment

Credit Card

PayPal

Abt Gift Card or Voucher

Abt Credit Card

Order Summary



QTY: 25x **\$57,250.00**
Asus Chromebook C202
Dark Blue/Silver Laptop
Computer

Order Subtotal **\$57,250.00**
Shipping **\$3,607.50**
Taxes **\$0.00**

Shipping & Taxes for 91710

Total \$60,857.50

Cart ID: 57941588

Card Number

Expiration

CVV

Month



Year



Billing Address: [change](#)

Sebastian Cogna
5862 C St,
Chino, CA 91710
626-831-2531

Next: Review + Submit Order

Review + Submit Order

4.8 ★★★★★
Google
Customer Reviews

Live Chat or call us at 888-228-5800

Copyright © 1997-2018, Abt Electronics Inc.



COMMUNITY RELATIONS POLICY

A primary goal of the ASA Board of Directors in the area of public relations is to establish and maintain an atmosphere of understanding and good relations between and among the Board and administration, staff, students, parents, and the general public, in order to provide a quality education program.

The Board encourages response and participation by the staff, students, and community and desires that an open line of communications be maintained to provide information about management policies and decisions. The CEO shall maintain public relations which will be carried out in the following areas:

1. Staff public relations, between administration and staff and between staff and public.
2. Student relations.
3. Parent relations.
4. Community relations with residents, property owners, civic groups, and businesses.
5. Intergovernmental relations with the city, authorizer, county, and other public entities.

COMMUNICATION WITH THE PUBLIC

ASA recognizes the school's responsibility to keep the public informed regarding the goals, programs, achievements, and needs of the schools and to be responsive to the concerns and interest of the community. The CEO or designee shall establish strategies for effective two-way communications between the school and the public and shall consult with the Board regarding the role of Board members as advocates for the school's students, programs, and policies.

The CEO or designee shall provide the Board and staff with communications protocols and procedures to assist the school in presenting a consistent, unified message on school issues. Such protocols and procedures may include, but are not limited to, identification of the spokesperson(s) authorized to speak to the media on behalf of the school, strategies for coordinating communications efforts and activities, and legal requirements pertaining to confidentiality as well as the public's right to access records.

The CEO or designee shall utilize a variety of communications methods in order to provide the public with access to information. Such methods may include, but are not limited to, school newsletters, T.V. cable channels, websites, social networking pages or other online communications technologies, direct email communications, mailings, notices sent home with students, recorded telephone messages for parent/guardian information, community forums and

Approved:

public events, news releases, meetings with education reporters and editorial boards, presentations at parent organization meetings, and meetings with representatives of local governments, community organizations, and businesses

The CEO or designee shall provide multiple opportunities for members of the public to give input on school issues and operations. Community members are encouraged to become involved in school activities, participate on school committees, provide input at board meetings, submit suggestions to staff, and use the school's complaint procedures..

Prohibition Against Mass Mailings at Public Expense

No newsletter or other mass mailing, as defined in Government Code 82041.5 and 2 CCR 18901 shall be sent by the school at public expense. The name, signature, or photograph of a Board member may be included in such materials only as permitted by 2 CCR 18901. (Government Code 82041.5, 89001; 2 CCR 18901) Any newsletter or mass mailing regarding ballot measures, candidates, legislative activities, or any other campaign activities shall be sent and distributed in accordance with law and Board policy.

Comprehensive Communications Plans

The CEO or designee shall develop a communications plan which establishes priorities for proactive community outreach to build support for school programs and issues. The plan shall be aligned with the school's vision and goals for student learning.

The plan shall incorporate strategies for effective communications during a crisis or other emergency situation that may arise.

The CEO or designee shall periodically evaluate the implementation and effectiveness of the schools communications plan and recommend to the Board whether the key issues identified in the plan need to be revised to meet changing circumstances or priorities.

MEDIA RELATIONS

ASA respects the public's right to information and recognizes that the media significantly influence the community's understanding of school programs. In order to develop and maintain positive media relations, the Board and the CEO desire to reasonably accommodate media requests for information and to provide accurate, reliable and timely information. Media representatives are welcome at all Board meetings and shall receive meeting announcements and agendas upon request.

ASA shall not release information which is private or confidential as identified by law and Board policy.

In order to protect the privacy and safety of students, a media representative who wishes to photograph students on school grounds should first make arrangements with the CEO or

Approved:

designee. When interviewing or photographing a special education student, he/she shall not be identified as a special education student without prior, written parent/guardian permission.

Crisis Communications Plan

The crisis communications plan may include but not be limited to identification of a media center location, development of both internal and external notification systems, and strategies for press conference logistics. The CEO or designee shall include local law enforcement and media representatives in the crisis planning process.

School Website

To enhance communication with students, parents/guardians, staff, and community members, ASA shall develop and maintain a school website. The use of the website shall support the school's vision and goals.

Photographs of individual students may be published, except when their parent/guardian has notified the school in writing to not release the student's photograph without prior written consent.

Photographs of groups of students, such as at a school event, may be published provided that students' names are not included.

Staff members' home addresses or telephone numbers shall not be posted on the school website. The home address or telephone number of any elected or appointed official including, but not limited to, a Board member or public safety official, shall not be posted on school websites without the prior written permission of that individual. (Government Codes 3307.5, 6254.21, 6254.24)

No public safety official shall be required to consent to the posting on the Internet of his/her photograph or identity as a public safety officer for any purpose if that officer reasonably believes that the disclosure may result in a threat, harassment, intimidation, or harm to the officer or his/her family. (Government Code 3307.5)

Social Media

ASA recognizes the importance of social media as an effective communication method to inform the public about issues impacting public education and services provided by the school. ASA uses social media to more effectively communicate with students, parents/guardians, staff and community members, and supports the use of social media platforms to help shape conversations, build community collaborations, promote learning and professional development and create awareness. ASA is committed to supporting responsible use of the Internet and social media as a tool for sharing of information and resources, and building knowledge. For the purpose of this policy, social media is defined as web-based or mobile forms of electronic communication through which users create online spaces for sharing information, ideas and

Approved:

content. All official school related communication through social media platforms shall comply with established policies and procedures for Social Media.

Official school social media platforms shall be used only for their stated purposes and in a manner consistent with this policy and the mission and goals of the school. In using social media, the CEO does not intend to create a limited public forum or otherwise guarantee an individual's right to free speech.

Authorization and Administration of Official District Social Media Platforms

The CEO or designee shall authorize the development of any official social media platform and shall establish procedures and content guidelines for the administration and use of authorized social media to ensure appropriate and responsible use in compliance with school policies and procedures, and all federal and state laws and regulations. The CEO or designee shall ensure that the purpose of the official social media platforms is clearly communicated to users. Each site shall contain a statement that specifies the site's purposes along with a statement that users are expected to use the site only for those purposes, and are personally responsible for the content of their posts.

The CEO or designee shall ensure that official social media content and postings protect the privacy rights of students, parents/guardians, staff, board members, and other individuals. School social media and networking sites and other online platforms shall not be used by employees to transmit confidential information about students, employees, or school office operations.

Appropriate Use of Social Media

All official school related communication through social media platforms should always be conducted in accordance with school policies and procedures. Official school social media platforms may not contain content that is obscene, libelous, harassing, intimidating, threatening, or discriminatory. Staff or students who post prohibited content shall be subject to discipline in accordance with school policies and procedures. Users of official school social media platforms should be aware of the public nature and accessibility of social media and that information posted may be considered a public record subject to disclosure under the Public Records Act and federal disclosure laws.

School social media site articles and comments containing any of the following forms of content shall not be permitted:

1. Comments in support of or opposition to political campaigns or ballot measures;
2. Profane language or content that is harassing, intimidating, or threatening;
3. Content that promotes, fosters, or perpetuates; discrimination or harassment on the basis of race, creed, color, age, religion, gender, marital status, status with regard to public assistance, national origin, physical or mental disability, or sexual orientation;
4. Sexual content or links to sexual content;
5. Solicitations of commerce;

Approved:

6. Conduct or encouragement of criminal or illegal activity;
7. Information and/or comments that may compromise the safety, well-being, or security of District employees, Board members, or students, the public or public systems; or,
8. Content that violates a legal ownership interest of any other party.

SCHOOL-CONNECTED ORGANIZATIONS

ASA recognizes that parents may wish to form parent organizations for the purpose of supporting school activities and helping achieve the school's vision for student learning. The term 'parent organization' may include a booster club, PTA, PFA, or any other organization that generally raises money for classroom activities or activities at specific schools. The Board supports such activities and welcomes parental interest and participation.

ASA recognizes that parent organizations are separate legal entities, independent of the school. However, in order to help the Board fulfill its legal and fiduciary responsibility to manage school operations, any parent organization that desires to raise money to benefit any ASA student shall submit a request for authorization to operate to the Board in accordance with board policy. In addition, the CEO or designee shall establish appropriate internal controls for the relationship between parent organizations and the school.

The Board encourages school-connected organizations to consider the impact of fundraising activities on the overall school program. School-connected organizations may consult with the CEO/principal to determine school needs and priorities. Activities by school-connected organizations shall not conflict with law, Board policies, or any rules of the school.

VOLUNTEER ASSISTANCE

ASA recognizes that volunteer assistance in schools can enrich the educational program, increase supervision of students, and contribute to school safety while strengthening the schools' relationships with the community. The Board encourages parents/guardians and other members of the community to share their time, knowledge, and abilities with students. The Board also encourages community members to serve as mentors providing support and motivation to students.

The CEO or designee may authorize the use of volunteers and shall establish procedures to protect the safety of both students and volunteers. The CEO or designee may require tuberculosis testing and fingerprinting of volunteers and may request criminal records checks as authorized by law. Volunteers shall act in accordance with school policies.

Approved: