



# **ALLEGIANCE STEAM ACADEMY**

## **REGULAR MEETING OF THE BOARD OF DIRECTORS**

**June 5, 2023**

**5:00 pm**

**Meeting Location:**

**5862 C St.,  
Chino, CA 91710**

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

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

### **AGENDA**

#### **INSTRUCTIONS FOR PRESENTATIONS TO THE BOARD BY PARENTS AND CITIZENS**

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

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

## I. Preliminary

### A. Call to Order

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

### B. Roll Call

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

### C. Approval of Agenda for the Regular Board Meeting for June 5, 2023

It is recommended that the Board of Directors approve the Agenda for Regular Board Meeting for June 5, 2023.

Motion: \_\_\_\_\_ Second: \_\_\_\_\_ Roll Call: \_\_\_\_\_

## II. Public Announcement for Reason for Closed Session:

### A. Public Comments on Closed Session Items

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

### B. Closed Session - For Discussion/Possible Action

*Potential Litigation: One Matter*

*Public Employee Performance Evaluation (Gov. Code 54957(b)) Title: CEO*

## Open Session:

### A. Pledge of Allegiance

### B. Public Comments- Items not on the Agenda

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

### C. ITEMS SCHEDULED FOR INFORMATION:

1. Update from Parents and Community for Kids
2. Staff Report - ASA Chino
3. Principal's Report - ASA Fontana

**4. CEO's Report**

**5. Local Indicators Annual Update - ASA Chino**

**B. ITEMS SCHEDULED FOR CONSENT:**

**1. Minutes for the Regular Meeting of the Board of Directors May 8, 2023**

**2. Check Register for April, 2023**

Motion: \_\_\_\_\_ Second: \_\_\_\_\_ Roll Call: \_\_\_\_\_

**C. ITEMS SCHEDULED FOR DISCUSSION/ACTION:**

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

*(see attached)*

**It is recommended the Board of Directors:**

Adopt and approve the Financial Update for April, 2023

Motion: \_\_\_\_\_ Second: \_\_\_\_\_ Roll Call: \_\_\_\_\_

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

**It is recommended the Board of Directors:**

Adopt and approve the Revised FY23 Budget - ASA Chino

Motion: \_\_\_\_\_ Second: \_\_\_\_\_ Roll Call: \_\_\_\_\_

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

*(see attached)*

**It is recommended the Board of Directors:**

Adopt and approve the Revised FY23 Budget - ASA Fontana

Motion: \_\_\_\_\_ Second: \_\_\_\_\_ Roll Call: \_\_\_\_\_

**4. Public Hearing regarding the [Local Control Accountability Plan for Allegiance](#)**

**STEAM Academy - Thrive, Chino**

*(see attached)*

**It is recommended the Board of Directors:**

Hold a Public Hearing regarding the Local Control Accountability Plan for Allegiance STEAM Academy - Thrive, Chino.

The public hearing was opened by the Board President at \_\_\_\_\_ and closed at \_\_\_\_\_.

**5. Public Hearing regarding the Proposed Allegiance STEAM Academy - Thrive, Chino FY2023-24 Budget**

*(see attached)*

**It is recommended the Board of Directors:**

Hold a Public Hearing regarding the Allegiance STEAM Academy - Thrive Chino FY2023-24 Budget

The public hearing was opened by the Board President at \_\_\_\_\_ and closed at \_\_\_\_\_.

**6. Public Hearing regarding the [Local Control Accountability Plan](#) for Allegiance STEAM Academy - Thrive, Fontana**

*(see attached)*

**It is recommended the Board of Directors:**

Hold a Public Hearing regarding the Local Control Accountability Plan for Allegiance STEAM Academy - Thrive, Fontana.

The public hearing was opened by the Board President at \_\_\_\_\_ and closed at \_\_\_\_\_.

**7. Public Hearing regarding the Proposed Allegiance STEAM Academy - Thrive, Fontana FY2023-24 Budget**

*(see attached)*

**It is recommended the Board of Directors:**

Hold a Public Hearing regarding the Allegiance STEAM Academy - Thrive Fontana FY2023-24 Budget

The public hearing was opened by the Board President at \_\_\_\_\_ and closed at \_\_\_\_\_.

**8. Board Consideration of CEO Compensation**

*(see attached)*

**It is recommended the Board of Directors:**

Approve and adopt the compensation for the position of CEO for FY2023-24 of \_\_\_\_\_

Motion: \_\_\_\_\_ Second: \_\_\_\_\_ Roll Call: \_\_\_\_\_

**9. Revised 2023-24 ASA Fontana Academic Calendar**

*(see attached)*

**It is recommended the Board of Directors:**

Adopt and approve the Revised 2023-24 ASA Fontana Academic Calendar

Motion: \_\_\_\_\_ Second: \_\_\_\_\_ Roll Call: \_\_\_\_\_

**10. Revised 2023-24 ASA Chino Academic Calendar**

*(see attached)*

**It is recommended the Board of Directors:**

Adopt and approve the Revised 2023-24 ASA Chino Academic Calendar

Motion: \_\_\_\_\_ Second: \_\_\_\_\_ Roll Call: \_\_\_\_\_

**11. SEL Professional Development Quote for ASA Fontana**

*(see attached)*

**It is recommended the Board of Directors:**

Approve and adopt the SEL Professional Development Quote proposal in the amount not to exceed \$20,000.00 (PCSGP).

Motion: \_\_\_\_\_ Second: \_\_\_\_\_ Roll Call: \_\_\_\_\_

**12. ViewSonics Quote for ASA Fontana**

*(see attached)*

**It is recommended the Board of Directors:**

Approve and adopt the PC Nation Quote in the amount of: \$56,259.17 (PCSGP).

Motion: \_\_\_\_\_ Second: \_\_\_\_\_ Roll Call: \_\_\_\_\_

**13. Application for CalSTRS Activation for ASA Fontana**

*(see attached)*

**It is recommended the Board of Directors:**

Adopt and approve the Application for CalSTRS Activation for ASA Fontana

Motion: \_\_\_\_\_ Second: \_\_\_\_\_ Roll Call: \_\_\_\_\_

**14. Application for CalPERS Activation for ASA Fontana**

*(see attached)*

**It is recommended the Board of Directors:**

Adopt and approve the Application for CalPERS Activation for ASA Fontana

Motion: \_\_\_\_\_ Second: \_\_\_\_\_ Roll Call: \_\_\_\_\_

**D. COMMUNICATIONS**

**1. Comments from Board of Directors**

**2. Comments from the CEO**

**E. ADJOURNMENT**

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

Adjourn the Regular Meeting of the Board of Directors for June 5, 2023

Motion: \_\_\_\_\_ Second: \_\_\_\_\_ Roll Call: \_\_\_\_\_



# **ALLEGIANCE STEAM ACADEMY**

## **REGULAR MEETING OF THE BOARD OF DIRECTORS**

**May 8, 2023**

**5:00 pm**

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

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

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

### **MEETING MINUTES**

#### **INSTRUCTIONS FOR PRESENTATIONS TO THE BOARD BY PARENTS AND CITIZENS**

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

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](mailto:info@asathrive.org)
2. “Request to Speak” forms are available to all audience members who wish to speak on any agenda items or under the general category of “Public Comments.”
3. “Public Comments” are set aside for members of the audience to comment. However, due to public meeting laws, the Board can only listen to your issue, not take action. The public is invited to address the Board regarding items listed on the agenda. Comments on an agenda item will be accepted during consideration of that item, or prior to consideration of the item in the case of a closed session item. Please turn in comment cards to the Board Secretary prior to the item you wish to speak on. These presentations are limited to three (3) minutes.
4. In compliance with the Americans with Disabilities Act (ADA) and upon request, Allegiance STEAM Academy may furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Individuals who require appropriate alternative modification of the agenda in order to participate in Board meetings are invited to contact Allegiance STEAM Academy.

**I. Preliminary**

**A. Call to Order**

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

**B. Roll Call**

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

**C. Student Celebrations:**

**a. Thank You Video**

**D. Approval of Agenda for the Regular Board Meeting for May 8, 2023**

It is recommended that the Board of Directors approve the Agenda for Regular Board Meeting for May 8, 2023.

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

**II. Public Announcement for Reason for Closed Session:**

**A. Public Comments on Closed Session Items**

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

**B. Closed Session- For Discussion/Possible Action**

Potential Litigation: One Matter  
*Closed Session began at 5:10PM*  
*Open Session began at 6:17PM*

**III. Open Session:**

**A. Pledge of Allegiance**

**B. Public Comments- Items not on the Agenda**



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

*No Comments*

## **C. ITEMS SCHEDULED FOR INFORMATION:**

### **1. Update from Parents and Community for Kids**

*Recap of fundraisers (Chick-fil-a \$400, Chaos Boba \$190, Chuck-A- Puck with the Reign \$785) These monthly fundraisers have brought in nearly \$3,825. PACK fundraising events help contribute funds to events like the BMX assembly, Knott's Trip, staff appreciation. Upcoming events: Spirit Wear sales this FRIDAY. They are looking for a new vendor for spirit wear; another upcoming event is a Chuck-E-Cheese fundraiser on May 12th. Also the 8th grade dance on May 19th with the theme: Rising Stars is coming up. Additionally, PACK is sponsoring the last day of school tailgate- May 25th. Looking forward to getting parent volunteers & staff volunteers for the Dunk Tank.*

### **2. PAL Report**

*Mrs. Cameron shared how we celebrated Earth Day with coloring pages and STEAM based projects. PAL students sponsored MS Glo-dance. Multicultural week is happening this week which celebrates cultural heritage throughout the world. Each day students are encouraged to dress up as that particular culture for the day. PAL applications for next year's 8th graders are being accepted now.*

### **3. Staff Report - ASA Chino**

*Teacher appreciation week was a success and felt the love. 13 days left! Very busy with something happening every day! Student performances, 8th grade festivities and promotion upcoming soon at Chino HS. Last day is the 24th of May and then the 25th for Staff members. Summer school program begins on June 1st.*

### **4. Principal's Report - ASA Chino**

*See #3 Comments*

### **5. Principal's Report - ASA Fontana**

*Tours are still happening and families are excited about the new location. Tuesday, May 9th, details will be shared with Fontana families regarding new facilities, 5 p.m. via Zoom. Next Sat. May 20th, a picnic will be happening for ASA Fontana families to celebrate our new Wolf pack.*

### **6. CEO's Report**

*Excited to be in the last board meeting for the 22-23 school year. Remember, that we don't wind down but ramp here at ASA. Updates: Earlier in the year we received a*

*classified employee grant to help financially support higher education/credentialing schooling. Teacher residency grant also applied for now. Also submitted a literacy grant to help both schools and fund curriculum personnel and resources. We were rewarded \$500K from Silicon Schools and a \$200K Calder Foundation grant. This will help fund many programs as well as our STEAM program over the next three years. Staffing underway for both schools and next month we will be able to share more staffing positions that have been filled. Overhauled onboarding process to help ensure those new to the team are set up for success. Last, compensation for staff will be competitive to local average salaries in the upcoming school year.*

**D. ITEMS SCHEDULED FOR CONSENT:**

- 1. Minutes for the Regular Meeting of the Board of Directors April 17, 2023**
- 2. Check Register for March, 2023**

Motion: \_\_\_ Shantay \_\_\_ Second: \_\_\_ Claudia \_\_\_ Roll Call: \_ Passes 5-0 \_\_\_\_\_

**E. ITEMS SCHEDULED FOR DISCUSSION/ACTION:**

- 1. Financial Update for March, 2023**

*(see attached)*

**It is recommended the Board of Directors:**

Adopt and approve the Financial Update for March, 2023

Motion: \_\_\_ Sam \_\_\_ Second: \_\_\_ Marcy \_\_\_ Roll Call: \_ Passes 5-0 \_\_\_\_\_

- 2. Revised FY23 Budget- ASA Chino**

*(see attached)*

**It is recommended the Board of Directors:**

Adopt and approve the Revised FY23 Budget - ASA Chino

Motion: \_\_\_ Claudia \_\_\_ Second: \_\_\_ Shantay \_\_\_ Roll Call: \_ Passes 5-0 \_\_\_\_\_

- 3. Revised FY23 Budget- ASA Fontana**

*(see attached)*

**It is recommended the Board of Directors:**

Adopt and approve the Revised FY23 Budget - ASA Fontana

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

**4. Form 990 Income Tax Return for Year Ending June, 2022**

*(see attached)*

**It is recommended the Board of Directors:**

Adopt and approve the Form 990 Income Tax Return for Year Ending June, 2022

Motion: \_\_\_Sam\_\_\_ Second: \_\_\_Shantay\_\_\_ Roll Call: \_Passes 5-0\_\_\_\_\_

**5. 2023-24 Calendar: Regular Meeting of the Board of Directors**

*(see attached)*

**It is recommended the Board of Directors:**

Adopt and approve the 2023-24 Calendar: Regular Meeting of the Board of Directors

Motion: \_\_\_Shantay\_\_\_\_\_ Second: \_\_\_Troy\_\_\_ Roll Call: \_Passes 5-0\_\_\_\_\_

**6. 2022-2023 STEAM-aligned Professional Development Proposal for ASA Fontana (PCSGP)**

*(see attached)*

**It is recommended the Board of Directors:**

Adopt and approve the Regur Development Group Proposal in the amount not to exceed \$30,000.00

*Sam asked what the return on investment is for money spent on the Development.*

Motion: \_\_\_Sam\_\_\_\_\_ Second: \_\_\_Troy\_\_\_ Roll Call: \_Passes 5-0\_\_\_\_\_

**7. 2023-2024 STEAM-aligned Professional Development Proposal for ASA Fontana (PCSGP)**

*(see attached)*

**It is recommended the Board of Directors:**

Adopt and approve the Regur Development Group Proposal in the amount not to exceed \$20,000.00

*Sam asked what the return on investment is for money spent on the Development.*

Motion: \_\_\_Sam\_\_\_ Second: \_\_\_Shantay\_\_\_\_\_ Roll Call: \_Passes 5-0\_\_\_\_\_

**8. 2023-2024 STEAM-aligned Professional Development Proposal for ASA Chino (LCAP)**

*(see attached)*

**It is recommended the Board of Directors:**

Adopt and approve the Regur Development Group Proposal in the amount not to exceed \$30,000.00

Motion: \_\_Shantay\_\_\_\_ Second: \_\_Marcy\_\_\_\_ Roll Call: \_Passes 5-0\_\_\_\_

**9. TimeClockPlus Quote**

*(see attached)*

**It is recommended the Board of Directors:**

Adopt and approve the TimeClockPlus Quote in the amount\$17,737.50

*Sam asked if other vendors were asked. Sara Lopez stated that Charter Safe comes highly recommended and that we have a business relationship with them currently. Troy stated that he wasn't comfortable with the 2 year contract.*

Motion: \_\_\_\_\_ Second: \_\_\_\_\_ Roll Call: \_Passes 5-0\_\_\_\_\_

**10. Job Description: Nurse**

*(see attached)*

**It is recommended the Board of Directors:**

Adopt and approve the Job Description: Nurse

Motion: \_\_Sam\_\_\_\_ Second: \_\_Troy\_\_\_\_ Roll Call: \_Passes 5-0\_\_\_\_\_

**11. Facilities Use Agreement Between the Fontana Unified School District and Allegiance STEAM Academy**

*(see attached)*

**It is recommended the Board of Directors:**

Adopt and approve the Facilities Use Agreement Between the Fontana Unified School District and Allegiance STEAM Academy

*Marcy stated that it is unfortunate it took so long and hopes that we get a better relationship. Sam stated that she agrees with Marcy. She thanked Sebastian for all the hard work. Claudia stated that she is frustrated and is hoping that things will get better.*

Motion: \_Sam\_\_\_\_ Second: \_\_Shantay\_\_\_\_ Roll Call: \_Passes 4-1\_\_\_\_\_

**F. COMMUNICATIONS**

**1. Comments from CEO**

*Huge thank you to each of the board members for their scrutiny over each board item which shows commitment to school and students. Huge thank you to staff that make a thousand decisions a day but still reminding families why they choose to be here at ASA. Staff chooses to do hard work since educating kids is the most important work. Continuously raising the bar for those who choose to work for this team. Excited to welcome all of our new families to Allegiance in the next school year. No plans to take the word transparency or accountability lightly. Looking forward to the next chapter and the opportunity to serve more families.*

## **2. Comments from Board of Directors**

**Claudia Reynolds:** *Wishing 8th graders well, advising that they are ready for high school from all that they learned here. Thanking staff and parents for all they have done for them. Our eighth graders are amazing and shared how proud she is of them as well as our school.*

**Troy Stevens:** *Asking those who did not make it into ASA this year in Fontana to hang in there and remain hopeful for future growth of school. Voted no since he does not agree with the process in Fontana and how they handled facilities agreement. Glad school is opening and excited for new families. Thanked those that helped to write grants that are very beneficial to the school and opening Fontana. Hard to believe we are at the end of the school year already. Has 8th grader and last child in school but will still be a part of this school since all kids are important to him. Recognizes how great school is but knows we can be better. Appreciates hard work. Thanked teachers who seem like his son's best friend. His goal was to have children in an environment where they are happy and learning which has happened here. Lastly, thanked those who have volunteered and encouraged more to help out with all the work that happens here daily.*

**Marcy Jones:** *Thank you to staff from bottom of heart as an educator and parent for all we do. Looking forward to STEAM Live and promotion. Thanks to PACK and grateful for grants coming in for the new school. Wishing everyone a great summer!*

**Sam Odo:** *Thanks to all, thanks to PACK for their ongoing support. For all 8th graders promoting, known many since Kindergarten and wishing them all the best, inviting them to come back to visit and keep in touch.*

**Shantay Thompson:** *Does not have any students here or know any of the teachers but from what she observes, it all seems pretty amazing. She cannot wait to have her kids be a part of the ASA family in Fontana. Excited for 8th grade promotion where she plans on bringing her incoming 7th grader as her guest. Excited for tacos in the park and ASA Fontana opening.*

## **G. ADJOURNMENT**

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

Adjourn the Regular Meeting of the Board of Directors for May 8, 2023

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

**Allegiance STEAM Academy - Chino**

**Check Register**

For the period ended April 30, 2023

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
22061	Imperial Knights Production Company	The Imperial Knights - Balance	4/5/2023	\$ 2,250.00
22062	Braille Abilities, LLC	SpEd Svcs - 01/23	4/6/2023	10,089.88
22063	Charter Impact	Rush Processing Fees & student data svcs - 02/23	4/6/2023	1,537.50
22064	Cintas Corporation #150	Janitorial Supplies	4/6/2023	177.36
22065	JAMF Software, LLC	Software - 03/06/23-03/05/24	4/6/2023	1,269.00
22066	Madison Knapp	Reimb - 03/16/23-03/18/23	4/6/2023	212.50
22067	Janice Lien	Reimb - 08/09/22-11/26/22	4/6/2023	347.44
22068	Carmelita Lopez	Reimb - 02/16/23-02/20/23	4/6/2023	71.97
22069	McGraw Hill LLC	Textbooks	4/6/2023	221.77
22070	Scoot.education	Sub Svcs - 03/13/23-03/16/23, 3/17/23	4/6/2023	8,128.00
22071	Swing Education Inc	Sub Svcs - 03/11/23-03/17/23	4/6/2023	244.00
22072	Waxie Sanitary Supply	Janitorial Supplies	4/6/2023	362.58
22073	San Bernardino County	STRS 3/2023	4/6/2023	129,455.59
22074	Beyond the Message, LLC	Consulting Svcs	4/13/2023	4,050.00
22075	Carrie Birchler	Consulting Svcs	4/13/2023	5,198.01
22076	Charter Impact	Business Mgmt svcs - 04/23, Rush Proc Fees 01/23-03/23	4/13/2023	23,574.00
22077	Cintas Corporation #150	Janitorial Supplies	4/13/2023	88.68
22078	ClickHaus	Consulting Svcs - 06/22	4/13/2023	1,225.00
22079	CliftonLarsonAllen LLP	Audit Svcs - 06/30/22	4/13/2023	7,350.00
22080	Guitar Center Stores Stores, Inc dba Woodwind & Braqqswind	School Supplies	4/13/2023	103.43
22081	Horace Mann Insurance Company	Insurance Svcs - 04/23	4/13/2023	953.22
22082	IXL Learning	Software - Extra Licenses	4/13/2023	210.00
22083	Kaiser Foundation Health Plan	Health Ins - 05/23	4/13/2023	19,474.60
22084	Scoot.education	Sub Svcs - 03/20/23-03/22/23, 3/23/23	4/13/2023	4,650.00
22085	Southern California Council of Chinese Schools	Competition Fees	4/13/2023	255.00
22086	Sterling Administration	Cobra Renewal Fee - 03/01/23-02/29/24	4/13/2023	VOID
22087	Sunny Kids Therapy Inc	SpEd Svcs - 03/23	4/13/2023	8,232.00
22088	Waxie Sanitary Supply	Janitorial Supplies	4/13/2023	1,637.97
22089	Rylee Borges	Reimb - 04/14/23	4/18/2023	21.54
22090	Braille Abilities, LLC	SpEd Svcs - 03/23	4/18/2023	1,560.00
22091	Charter Impact	Student Data svcs - 03/23	4/18/2023	1,202.50
22092	Christina Chavez	Reimb - 12/08/22-01/13/23	4/18/2023	185.50
22093	Chino Valley Chamber of Commerce	Membership Fees - 2023	4/18/2023	265.00
22094	Cheyenne Gutierrez	Reimb - 11/13/22-02/26/23	4/18/2023	165.72
22095	Samantha Odo	Reimb - 12/16/22	4/18/2023	390.99
22096	Optiva IT	IT Svcs - 04/23	4/18/2023	6,825.00
22097	Procopio, Cory, Hargreaves & Savitch LLP	Legal Svcs - 03/31/23	4/18/2023	1,303.50
22098	Scoot.education	Sub Svcs - 04/03/23-04/07/23	4/18/2023	7,739.00
22099	Swing Education Inc	Sub Svcs - 04/01/23-04/07/23	4/18/2023	244.00
22100	Stephen Wierzbinski	Reimb - 03/29/23-04/02/23	4/18/2023	397.88
22101	Blue Shield of California	Health Ins - 05/23	4/25/2023	22,434.32
22102	Rylee Borges	Reimb - 04/15/23, 04/19/23	4/25/2023	52.78
22103	Braille Abilities, LLC	SpEd Svcs - 02/23-04/23, 10/22-01/23	4/25/2023	19,454.90
22104	Chino Valley USD	Copier Lease - 02/20/23-03/19/23, 03/01/23-03/31/23, Office Supplies	4/25/2023	2,960.03
22105	Cintas Corporation #150	Janitorial Supplies	4/25/2023	177.36
22106	Maria Cumsille	Insurance Fee	4/25/2023	1,400.00
22107	Lori Cunningham	Reimb - 04/10/23	4/25/2023	44.57
22108	Gayle Hinazumi	SpEd Svcs - 03/23	4/25/2023	2,500.00
22109	MetLife Small Business Center	Health Ins - 05/23	4/25/2023	3,471.41
22110	Callie Moreno	Reimb - 01/19/23-03/09/23, 03/14/23-04/21/23	4/25/2023	485.37
22111	Raptor Technologies, LLC	Badges Supplies	4/25/2023	65.57
22112	Scoot.education	Sub Svcs - 04/11/23-04/14/23	4/25/2023	7,558.00
22113	Erica Verdin	Reimb - 07/26/22-03/21/23	4/25/2023	359.56
22114	Visser Bus Service	Field Trip - 04/19/23	4/25/2023	2,835.00
ACH	Aquarium of The pacific	Field Trip - 01/23	4/1/2023	701.50
ACH	CharterSafe	Package Premium & Workers Comp FY22/23	4/4/2023	22,861.00
ACH	JP Morgan	JP Morgan Account Verification Charge	4/10/2023	0.90
ACH	Mid Atlantic Trust Company	Mid Atlantic - No Backup 04/23	4/11/2023	4,535.00
ACH	Confidential	Confidential	4/11/2023	602.50
ACH	Internal Revenue Services	Federal Tax Payment PPE041023	4/12/2023	11,404.82
ACH	Employment Development Department	State Tax Pmt SDI & CA PIT PPE041023	4/12/2023	1,241.22
ACH	Employment Development Department	State Tax Pmt SUI PPE041023	4/12/2023	825.57
ACH	Confidential	Confidential	4/12/2023	360.50
ACH	Employment Development Department	2023 Q1 ETT Payment	4/17/2023	828.24
ACH	Internal Revenue Services	Federal Tax Payment PPE042523	4/26/2023	65,311.01
ACH	Employment Development Department	State Tax Pmt SDI & CA PIT PPE042523	4/26/2023	20,101.83
ACH	Employment Development Department	State Tax Pmt SUI PPE042523	4/26/2023	892.76

**Total Disbursements Issued in April \$ 445,135.85**

**Allegiance STEAM Academy - Fontana**

**Check Register**

For the period ended April 30, 2023

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
80024	Beyond the Message, LLC	Consulting Svcs	4/13/2023	\$ 1,050.00
80025	OnPages Ideas, Inc.	Hello Campus - Monthly Fee	4/13/2023	45.00
80026	Procopio, Cory, Hargreaves & Savitch LLP	Legal Svcs - 03/31/23	4/18/2023	<u>6,083.00</u>
<b>Total Disbursements Issued in April</b>				<b>\$ <u>7,178.00</u></b>

**Allegiance STEAM Academy - Chino**

Check Register - greater than \$2,000

For the period ended April 30, 2023

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
<b>Employee Benefits</b>				
ACH	CharterSafe	3601 - Workers' Compensation	4/4/2023	22,861.00
22073	San Bernardino County	3101/9513 - STRS	4/6/2023	129,455.99
ACH	Mid Atlantic Trust Company	3401 - Health and Welfare	4/11/2023	4,535.00
ACH	Internal Revenue Services	3301/3311/9512 - Payroll taxes	4/12/2023	11,404.82
22083	Kaiser Foundation Health Plan	3401 - Health and Welfare	4/13/2023	19,474.60
22109	MetLife Small Business Center	3401 - Health and Welfare	4/25/2023	3,471.41
22101	Blue Shield of California	3401 - Health and Welfare	4/25/2023	22,434.32
ACH	Employment Development Department	3301/3311/9512 - Payroll taxes	4/26/2023	20,101.83
ACH	Internal Revenue Services	3301/3311/9512 - Payroll taxes	4/26/2023	65,311.01
				<b>299,049.58</b>
<b>Operations and Housekeeping</b>				
22104	Chino Valley USD	5501 - Utilities	4/25/2023	2,960.03
				<b>2,960</b>
<b>Subagreement Services</b>				
22062	Braille Abilities, LLC	5102 - Special Education	4/6/2023	10,089.88
22070	Scoot.education	5103 - Substitute Teacher	4/6/2023	8,128.00
22084	Scoot.education	5103 - Substitute Teacher	4/13/2023	4,650.00
22087	Sunny Kids Therapy Inc	5102 - Special Education	4/13/2023	8,232.00
22098	Scoot.education	5103 - Substitute Teacher	4/18/2023	7,739.00
22103	Braille Abilities, LLC	5102 - Special Education	4/25/2023	19,454.90
22108	Gayle Hinazumi	5102 - Special Education	4/25/2023	2,500.00
22112	Scoot.education	5103 - Substitute Teacher	4/25/2023	7,558.00
				<b>68,352</b>
<b>Professional/Consulting Services</b>				
22061	Imperial Knights Production Company	5806 - Special Activities	4/5/2023	\$ 2,250.00
22096	Optiva IT	5801 - IT	4/18/2023	6,825.00
22079	CliftonLarsonAllen LLP	5802 - Audit and Tax	4/13/2023	7,350.00
22076	Charter Impact	5811 - Management Fee	4/13/2023	23,574.00
22074	Beyond the Message, LLC	5805 - General Consulting	4/13/2023	4,050.00
22075	Carrie Birchler	5805 - General Consulting	4/13/2023	5,198.01
22114	Visser Bus Service	5806 - Special Activities	4/25/2023	2,835.00
				<b>52,082</b>
<b>Total Disbursement over \$2,000</b>				<b>\$ 422,443.40</b>



**Allegiance STEAM Academy - Fontana**

*Check Register - greater than \$2,000*

For the period ended April 30, 2023

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
<b>Professional/Consulting Services</b>				
80026	Procopio, Cory, Hargreaves & Savitch LLP	5803 - Legal	4/18/2023	6,083.00
				<u>6,083.00</u>
			<b>Total Disbursement over \$2,000</b>	<b>\$ <u>6,083.00</u></b>



# Allegiance STEAM Academy Schools

Monthly Financial Presentation – April 2023

# April Highlights

## Highlights

### Chino Forecast

- Forecast surplus **+\$644K**, a **+\$439K** change from budget due to increases in revenue.
- Revenue forecast **\$11.84M**, a **+\$1M** increase includes one-time funds and P-2 adjustments.
- Expenses forecasted **\$11.2M**, above budget **+\$583K**. Due to one-time funds and staffing model changes.
- Cash ended the month at **\$2.14M**, 22% of expenses.

### Fontana Forecast

- Forecast surplus **+\$592K**.
- Revenue forecast **\$1.1M** includes PCSGP and Growth Fund.
- Expenses forecast **\$587K**, above budget **+\$532K**. Due to grant funds and staffing model changes.
- Cash ended the month at **\$1.02M**, **634** days of expenses.

### Compliance and Reporting

- LCAP June 30
- Preliminary Budget June 30
- EPA Spending Plan June 30
- Consolidated Application
- Revolving Loan June 30

### Enrollment and Revenues

- Forecasted enrollment and ADA adjusted to P-2
- P-2 Achieved 951 Enrollment, with a 94% ADA.



# Allegiance STEAM Academy -Thrive

Monthly Financial Presentation – April 2023

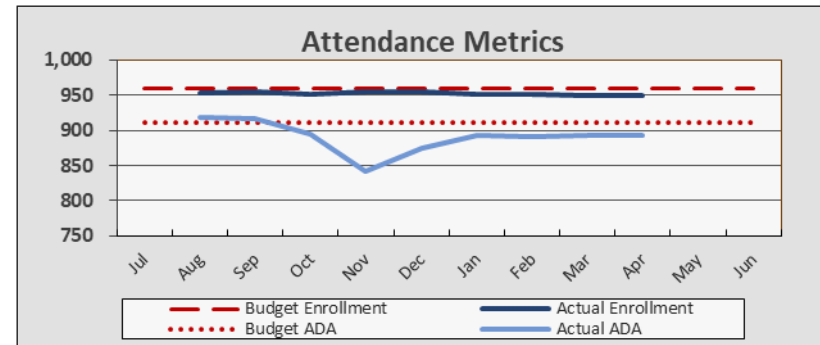
# Attendance Data and Metrics



## Enrollment and Per Pupil Data

<b>Enrollment &amp; Per Pupil Data</b>			
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>
Average Enrollment	952	951	960
ADA	891	897	912
Attendance Rate	93.5%	94.3%	95.0%
Unduplicated %	36.0%	36.0%	34.5%
Revenue per ADA		\$13,206	\$11,868
Expenses per ADA		\$12,486	\$11,643

## Attendance Metrics



P-2 ADA Achieved 897

The forecasted enrollment is adjusted to 951 (down 9) from budget  
 Changes in ADA will impact State Aid forecast revenue by approx. +\$10.5k per ADA

# Revenue

- April Updates

- Year-To-Date –Variance in Year-to-Date due to the timing of receivable funds.
- Forecast revenue
  - State Aid-Rev Limit: Adjusted due to P-2 ADA
  - Federal Revenue: Adjustment per one-time funds planned.
  - Other State revenue: One-time funds planned FY23-FY24.

	One-Time Funding							
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
ELO-G ESSER II	100,450	\$ 364,915	\$ 7,291	\$ -	\$ -	\$ -	\$ -	\$ -
ESSER III 3213		88,902	144,932	114,631				
ESSER III 3214 Learning Loss		-	7,429					
Expanded Learning Opportunities Program FY21-22		79,673	73,021					
UPK/Pre-K 21-22		-	112,690					
UPK/Pre-K 22-23				69,016				
Educator Effectiveness Block Grant		16,663	30,660	110,006				
Expanded Learning Opportunities Program FY22-23		-	66,480	415,147				
Instructional Material Block Grant		-	257,804	50,000	50,000	204,104		
Learning Recovery Emergency Block Grant	-	-	201,160	110,000	114,200	118,000	125,000	28,000
	\$ 100,450	\$ 1,005,206	\$ 901,467	\$ 868,800	\$ 164,200	\$ 322,104	\$ 125,000	\$ 28,000

Revenue	Year-to-Date		
	Actual	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 6,844,448	\$ 6,655,905	\$ 188,543
Federal Revenue	425,451	427,539	(2,088)
Other State Revenue	1,149,320	689,862	459,459
Other Local Revenue	110,023	-	110,023
<b>Total Revenue</b>	<b>\$ 8,529,242</b>	<b>\$ 7,773,306</b>	<b>\$ 755,936</b>

Revenue	Annual/Full Year		
	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 9,447,040	\$ 9,231,796	\$ 215,244
Federal Revenue	652,572	563,233	89,339
Other State Revenue	1,638,038	1,029,024	609,014
Other Local Revenue	110,023	-	110,023
<b>Total Revenue</b>	<b>\$ 11,847,674</b>	<b>\$ 10,824,053</b>	<b>\$ 1,023,621</b>

# Expenses



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

One-Time Funding Spending Plan								
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
ELO-G ESSER II	\$ 100,450	\$ 364,915	\$ 7,291	\$ -	\$ -	\$ -	\$ -	\$ -
ESSER III 3213		88,902	144,932	114,631	-	-	-	-
ESSER III 3214 Learning Loss		-	7,429	-	-	-	-	-
Expanded Learning Opportunities Program FY21-22		79,673	73,021	-	-	-	-	-
UPK/Pre-K 21-22		-	112,690	-	-	-	-	-
UPK/Pre-K 22-23				69,016				
Educator Effectiveness Block Grant		16,663	30,660	110,006	-	-	-	-
Expanded Learning Opportunities Program FY22-23		-	66,480	415,147	-	-	-	-
Instructional Material Block Grant		-	257,804	50,000	50,000	204,104	-	-
Learning Recovery Emergency Block Grant		-	201,160	110,000	114,200	118,000	125,000	28,000
	<u>\$ 100,450</u>	<u>\$ 1,005,206</u>	<u>\$ 901,467</u>	<u>\$ 868,800</u>	<u>\$ 164,200</u>	<u>\$ 322,104</u>	<u>\$ 125,000</u>	<u>\$ 28,000</u>

Expenses	Year-to-Date		
	Actual	Budget	Fav/(Unf)
Certificated Salaries	\$ 3,953,399	\$ 4,068,133	\$ 114,735
Classified Salaries	1,424,285	1,239,323	(184,962)
Benefits	1,602,190	1,844,007	241,818
Books and Supplies	849,679	651,138	(198,541)
Subagreement Services	394,604	100,989	(293,615)
Operations	233,286	243,468	10,182
Facilities	46,103	19,833	(26,269)
Professional Services	773,800	587,151	(186,648)
Depreciation	14,085	417	(13,668)
Interest	1,143	-	(1,143)
<b>Total Expenses</b>	<b>\$ 9,292,572</b>	<b>\$ 8,754,460</b>	<b>\$ (538,112)</b>

Expenses	Annual/Full Year		
	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 4,814,924	\$ 4,959,781	\$ 144,857
Classified Salaries	1,784,227	1,524,944	(259,283)
Benefits	2,019,910	2,238,532	218,622
Books and Supplies	960,962	713,347	(247,615)
Subagreement Services	394,661	122,900	(271,761)
Operations	279,177	292,327	13,150
Facilities	47,731	23,800	(23,931)
Professional Services	885,759	742,015	(143,744)
Depreciation	14,560	500	(14,060)
Interest	1,143	-	(1,143)
<b>Total Expenses</b>	<b>\$ 11,201,911</b>	<b>\$ 10,618,145</b>	<b>\$ (584,908)</b>

# Surplus / (Deficit) & Fund Balance

- Current forecast annual surplus **\$645K**, **+\$438K** above budget due to changes in revenue increases from one-time funds and State Aid.
- School forecast ending fund balance of **\$5.8M (52%)**, 191-day expenses.

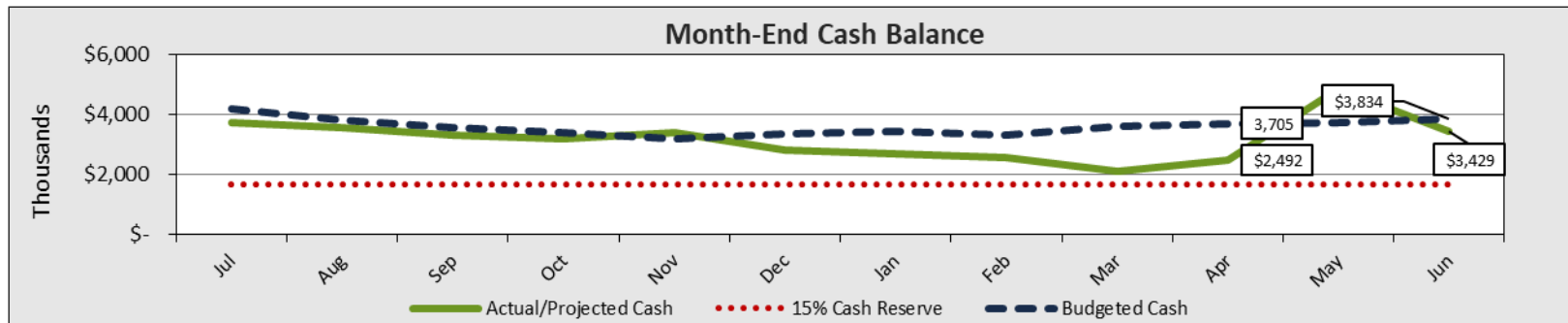
	Year-to-Date		
	Actual	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (763,330)	\$ (981,154)	\$ 217,824
Beginning Fund Balance	<u>5,224,078</u>	<u>5,224,078</u>	
Ending Fund Balance	<u><b>\$ 4,460,748</b></u>	<u><b>\$ 4,242,924</b></u>	
<i>As a % of Annual Expenses</i>	39.8%	40.0%	

	Annual/Full Year		
	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ 645,763	\$ 205,908	\$ 438,712
Beginning Fund Balance	<u>5,224,078</u>	<u>5,224,078</u>	
Ending Fund Balance	<u><b>\$ 5,869,841</b></u>	<u><b>\$ 5,429,986</b></u>	
	52.4%	51.1%	



# Cash Balance

- Cash at month end **\$2.4 million, 22%** of expenses.
- Cash increase due to AR of +\$900K of one-time funds.





# Allegiance STEAM Academy -Fontana

Monthly Financial Presentation – April 2023

# Revenue

- **April Updates**
  - **Year-To-Date** –Variance in Year-to-Date due to the timing of receivable funds.
  - **Forecast revenue**
    - **Federal Revenue:** PCSGP Grant.
    - **Other Local Revenue:** Charter School Growth Fund, Calder Foundation and Silicon Schools Grant

**Revenue**

<i>Year-to-Date</i>		
Actual	Budget	Fav/(Unf)
\$ 128,169	\$ -	\$ 128,169
380,000	-	380,000
<b>\$ 508,169</b>	<b>\$ -</b>	<b>\$ 508,169</b>

<i>Annual/Full Year</i>		
Forecast	Budget	Fav/(Unf)
\$ 600,000	\$ -	\$ 600,000
580,000	-	580,000
<b>\$ 1,180,000</b>	<b>\$ -</b>	<b>\$ 1,180,000</b>

# Expenses



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

	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
<b>Expenses</b>						
Certificated Salaries	\$ 131,544	\$ -	\$ (131,544)	\$ 161,149	\$ -	\$ (161,149)
Classified Salaries	36,770	-	(36,770)	38,954	-	(38,954)
Benefits	40,577	-	(40,577)	52,758	-	(52,758)
Books and Supplies	30,525	6,120	(24,405)	122,347	16,320	(106,027)
Subagreement Services	-	-	-	37,143	-	(37,143)
Operations	697	-	(697)	80,412	-	(80,412)
Professional Services	58,430	33,272	(25,158)	85,144	38,340	(46,804)
Interest	7,734	-	(7,734)	9,280	-	(9,280)
<b>Total Expenses</b>	<b>\$ 306,276</b>	<b>\$ 39,392</b>	<b>\$ (266,884)</b>	<b>\$ 587,187</b>	<b>\$ 54,660</b>	<b>\$ (532,527)</b>

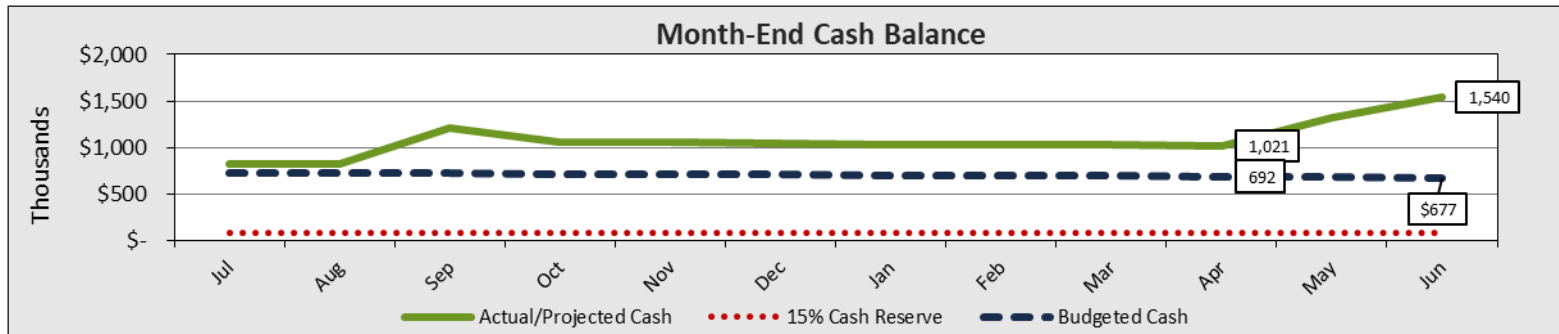
# Surplus / (Deficit) & Fund Balance

- Forecast annual surplus **+592K**, **+ 647K** above budget due to awarded grant funds.
- Fund balance forecast **+\$490k**, **83.5%**.

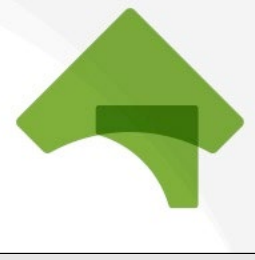
	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
<b>Total Surplus(Deficit)</b>	\$ 201,893	\$ (39,392)	\$ 241,284	\$ 592,813	\$ (54,660)	\$ 647,473
Beginning Fund Balance	<u>(102,773)</u>	<u>(102,773)</u>		<u>(102,773)</u>	<u>(102,773)</u>	
<b>Ending Fund Balance</b>	<u><b>\$ 99,119</b></u>	<u><b>\$ (142,165)</b></u>		<u><b>\$ 490,039</b></u>	<u><b>\$ (157,433)</b></u>	
<i>As a % of Annual Expenses</i>	16.9%	-260.1%		83.5%	-288.0%	

# Cash Balance

- Current cash **\$1M, 364** days of expenses.
- Cash increase due to multiple grant funds totaling a combined \$580k.



# Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Jun-09	<b>Consolidated Application (ConApp) reporting</b> - Winter - The ConApp is used by the CDE to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. The winter release is submitted in January of each year and contains the LEA's entitlements for each funded program.	Charter Impact with ASA support	No	No	<a href="https://www.cde.ca.gov/fg/aa/co/cars.asp">https://www.cde.ca.gov/fg/aa/co/cars.asp</a>
FINANCE	Jun-25	<b>Certification of the Second Principal Apportionment</b> - The Principal Apportionment includes funding for the Local Control Funding Formula, which is the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The Second Principal Apportionment (P-2), certified by June 25, is based on the second period data that LEAs report to CDE in April and May. P-2 supersedes the P-1 Apportionment calculations and is the final state aid payment for the fiscal year ending in June.	FYI	No	No	<a href="https://www.cde.ca.gov/fg/aa/pa/">https://www.cde.ca.gov/fg/aa/pa/</a>
FINANCE	Jun-30	<b>Local Control and Accountability Plan</b> - The LCAP is a three-year plan that describes the goals, actions, services, and expenditures to support positive student outcomes that address state and local priorities. The LCAP provides an opportunity for local educational agencies (LEAs) to share their stories of how, what, and why programs and services are selected to meet their local needs. The components of the LCAP for the 2023-2024 LCAP year must be posted as one document assembled in the following order:  LCFF Budget Overview for Parents Plan Summary Engaging Educational Partners Goals and Actions Increased or Improved Services for Foster Youth, English Learners, and Low-income students Action Tables Instructions  <b>The LCAP must be presented at the same public meeting as the budget, preceding the budget hearing. LCAP and budget adoption must be at least 1 day after the public hearing.</b>	ASA with Charter Impact support	Yes	No	<a href="https://www.cde.ca.gov/re/lc/">https://www.cde.ca.gov/re/lc/</a>
FINANCE	Jun-30	<b>Submit Preliminary Budget Plan to Authorizer</b> - Charter Schools are required to submit their annual budgets to their authorizer by the authorizer-imposed deadline. Authorizers then use the budget to determine if the Charter School has reasonable financial health to sustain operations.  <b>The budget must be presented at the same public meeting as the LCAP, following the budget hearing. LCAP and budget adoption must be at least 1 day after the public hearing.</b>	Charter Impact	Yes	No	<a href="https://www.cde.ca.gov/fg/st/fr/calendar22district.asp">https://www.cde.ca.gov/fg/st/fr/calendar22district.asp</a>
FINANCE	Jun-30	<b>Education Protection Account (EPA) spending plan</b> - The governing board is required to approve a spending plan for EPA funds prior to recording allocable expenses for the year. This approval is not required by June 30th but is commonly approved during the annual budget adoption meeting for the upcoming year.	Charter Impact	Yes	No	<a href="https://www.cde.ca.gov/fg/aa/pa/pafaq.asp">https://www.cde.ca.gov/fg/aa/pa/pafaq.asp</a>
FINANCE	Jun-30	<b>School Nutrition Application Due for Community Eligibility or Provision 2</b> - School Nutrition Program Provisions 1, 2, 3, and the Community Eligibility Provision are alternative ways for local educational agencies to claim student meals. Provisions are methods for reducing paperwork and other administrative burdens at the local level by simplifying the traditional operating procedures for meal eligibility and meal counting. Schools must apply to participate in Provisions and receive approval from the California Department of Education (CDE) prior to implementation.	ASA	No	No	<a href="https://www.cde.ca.gov/ls/nu/sn/cep.asp">https://www.cde.ca.gov/ls/nu/sn/cep.asp</a> <a href="https://www.cde.ca.gov/ls/nu/sn/provisions.asp">https://www.cde.ca.gov/ls/nu/sn/provisions.asp</a>

# Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
DATA	Jun-30	<b>Principal Apportionment Data Collection</b> - End-of-Year ADA data must be reconciled and submitted to Charter School authorizers for funding purposes. All attendance data collected from the first day of school to June 30 must be included in this submission. Due dates may vary and are prescribed by the schools' authorizer. The Principal Apportionment includes funding for the Local Control Funding Formula, which is the primary source of an LEA's general purpose funding; Special Education (AB 602); Expanded Learning Opportunities Program; and funding for several other programs. The Principal Apportionment is a series of apportionment calculations that adjust the flow of state funds throughout the fiscal year as information becomes known.	Charter Impact with ASA support	No	Yes	<a href="https://www.cde.ca.gov/fg/aa/pa/index.asp">https://www.cde.ca.gov/fg/aa/pa/index.asp</a>
DATA	Jun-30	<b>English Language Proficiency Assessment</b> - Students must be reclassified as fluent English proficient (RFEP) on or before 6/30 per the school's reclassification criteria. Reclassification is the process whereby a student is reclassified from English learner (EL) status to Fluent English Proficient (RFEP) status. Reclassification can take place at any time during the academic year, immediately upon the student meeting all the criteria. General information on how to setup, monitor and report students' RFEP status can be found at the website within the Notes column.	ASA with Charter Impact support	No	No	<a href="https://www.cde.ca.gov/sp/el/rd/">https://www.cde.ca.gov/sp/el/rd/</a>
FINANCE	Jun-30	<b>CSFA Charter School Revolving Loan Application</b> - The CA School Finance Authority's Charter School Revolving Loan Fund provides low-interest loans of up to \$250,000 to new charter schools in their first charter term to assist them with meeting the purposes of the school's approved charter. The program is available to any charter school that is not a conversion of an existing public school, and that has not yet completed the full term of its initial charter.	ASA with Charter Impact support	Yes	Yes	<a href="http://www.treasurer.ca.gov/csfa/csrif/index.asp">http://www.treasurer.ca.gov/csfa/csrif/index.asp</a>
OPERATIONS	Jun-30	<b>Approve school calendar and instructional minutes</b> - 180/175 days charter schools and are allowed to shorten instructional year by 5 days without fiscal penalty. Kindergarten ~ 600 hours; Grades 1-3 ~ 840 hours; Grades 4-8 ~ 900 hours; Grades 9-12 ~ 1080 hours	ASA with Charter Impact support	Yes	No	<a href="https://www.cde.ca.gov/fg/aa/pa/lcfftfaq.asp">https://www.cde.ca.gov/fg/aa/pa/lcfftfaq.asp</a>
FINANCE	Jun-30	<b>Executive School Leadership Review Evaluation</b> - The board of directors is responsible for hiring and establishing the compensation (salary and benefits) of the executive director by identifying compensation that is "reasonable and not excessive". The board conducting the review should document who was involved and the process used to conduct the review, as well as the disposition of the full board's decision to approve the executive director's compensation (minutes of a meeting are fine for this). The documentation should demonstrate that the board took the comparable data into consideration when it approved the compensation.	ASA	Yes	No	<u>This is an IRS requirement for Executive Director positions.</u> <u>If needed, Charter Impact can provide data on comparable salaries for your organization's Board of Directors.</u>
GOVERNANCE	Jun-30	<b>Review your Homeless Education Policy</b> - A Homeless Education Policy is used to ensure that your school is compliant with key provisions of the Education for Homeless Children and Youths Act. It is also used to collect the contact information for your required designated homeless liaisons at your school. All schools are required to establish a board approved Homeless Education Policy.	ASA	No	No	<a href="https://www.cde.ca.gov/sp/hs/cy/strategies.asp">https://www.cde.ca.gov/sp/hs/cy/strategies.asp</a>
GOVERNANCE	Jun-30	<b>Review your Parental Involvement Policy</b> - Every local educational agency (LEA) in California must have a parental involvement policy. Federal requirement (LEAs accepting Title I funds). State requirement (California Education Code [EC] for non-Title I schools. Parents must be involved in how the funds reserved for parental involvement will be allocated for parental involvement activities. Keep minutes and sign-in sheets documenting these discussions. The California Department of Education (CDE) reviews the Consolidated Application and Reporting System (CARS) to see if the required reservation has been made.	ASA	Yes	No	<a href="https://www.cde.ca.gov/sp/sw/t1/parentfamilyinvolve.asp">https://www.cde.ca.gov/sp/sw/t1/parentfamilyinvolve.asp</a>
FINANCE	Jul-14	<b>Federal Stimulus Reporting</b> - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received through the CARES Act, the CRRSA Act, and the ARP. (ESSER I, GEER, ESSER II, ESSER III). LEAs are required to report status of funds for the period April 1, 2023- June 30, 2023.	Charter Impact with ASA support	No	No	<a href="https://www.cde.ca.gov/fg/cr/reporting.asp">https://www.cde.ca.gov/fg/cr/reporting.asp</a>



# Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Jul-31	<b>Federal Cash Management - Period 1</b> - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; Title III Immigrant; and Title IV programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	<a href="https://www.cde.ca.gov/fg/aa/cm/">https://www.cde.ca.gov/fg/aa/cm/</a>
FINANCE	Jul-31	<b>Public Charter School Grant Program and Dissemination Grant Program - Qtr 4</b> - The California Public Charter Schools Grant Program (PCSGP) Quarterly Expenditure Report (QER) is the accountability document that reflects the dollar amount spent towards work plan activities. A QER is due to the California Department of Education's Charter Schools Division within 30 days of each respective quarter.	Charter Impact	No	Yes	<a href="https://www.cde.ca.gov/sp/cs/re/pcsgp.asp">https://www.cde.ca.gov/sp/cs/re/pcsgp.asp</a>
GOVERNANCE	Jul-31	<b>Annual review of organization's Fiscal Policies</b> - Board approved fiscal policies define the organization's financial operations and internal controls to ensure compliance with industry and government regulations. An annual review is recommended to ensure compliance with current procedures and annually updated regulations. If updates are necessary, revised policies may be documented and presented for Board approval.	Charter Impact with ASA support	Yes	No	
FINANCE	Jul-31	<b>PENSEC Pupil Estimates for New and Significantly Expanding Charters</b> - Charter schools in their first year of operation that begin instruction by September 30th, and continuing charter schools that are expanding by adding one or more grade levels, may apply for a special advance on their funding for LCFF State Aid and EPA State Aid, and potentially Federal funding. The special advance is based on estimated ADA and pupil counts.	Charter Impact	No	Yes	<a href="https://www.cde.ca.gov/fg/aa/pa/pensecinstr22.asp">https://www.cde.ca.gov/fg/aa/pa/pensecinstr22.asp</a>
FINANCE	Due Date TBD	<b>Complete Consolidated Application reporting - Spring</b> - The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. Annually, in May, each local educational agency (LEA) submits the spring release of the application to document participation in these programs and provide assurances that the district will comply with the legal requirements of each program.	Charter Impact with ASA support	Yes	No	<a href="https://www.cde.ca.gov/fg/aa/co/index.asp">https://www.cde.ca.gov/fg/aa/co/index.asp</a>

# Appendices

**As of April 30, 2023**

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

# *Allegiance STEAM Academy - Thrive*

**Financial Package**

**April 30, 2023**

*Presented by:*



# Allegiance STEAM Academy - Thrive

## Monthly Cash Flow/Forecast FY22-23

Revised 05/30/2023

ADA = 897.14



	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>ADA = 912.00</b>																
<b>Revenues</b>																
<b>State Aid - Revenue Limit</b>																
8011 LCFF State Aid	-	334,819	334,819	645,990	559,360	602,675	602,675	602,675	636,193	636,193	636,193	636,193	697,996	6,925,781	6,875,006	50,775
8012 Education Protection Account	-	-	-	42,181	-	-	42,180	-	-	48,484	-	-	46,583	179,428	182,400	(2,972)
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	(4,690)	(3,526)	(4,690)	(4,690)	(4,689)	(22,285)	-	(22,285)
8096 In Lieu of Property Taxes	-	120,680	241,360	160,907	160,907	160,907	160,907	177,844	387,272	193,636	193,636	193,636	212,425	2,364,116	2,174,390	189,726
	-	455,499	576,179	849,078	720,267	763,582	805,762	780,519	1,018,775	874,787	825,139	825,139	952,315	9,447,040	9,231,796	215,244
<b>Federal Revenue</b>																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	23,464	23,464	73,340	120,269	105,303	14,966
8220 Federal Child Nutrition	-	-	-	57,835	33,735	25,083	19,934	32,398	31,677	28,808	9,110	9,110	18,219	265,908	91,488	174,420
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	59,339	-	-	-	-	-	-	20,973	80,312	80,119	193
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	-	4,111	4,108	-	-	-	-	8,211	16,430	16,761	(331)
8296 Other Federal Revenue	-	-	-	27,484	-	(1)	79,257	2,500	29,333	(10,149)	5,000	36,230	-	169,653	269,562	(99,909)
	-	-	-	85,319	33,735	84,421	103,301	39,006	61,010	18,659	37,574	68,804	120,743	652,572	563,233	89,339
<b>Other State Revenue</b>																
8311 State Special Education	-	30,352	30,351	-	-	-	-	-	-	163,893	99,337	99,337	138,583	561,853	555,763	6,090
8520 Child Nutrition	-	-	-	3,571	2,071	1,532	1,218	1,972	1,925	1,747	862	862	1,724	17,485	8,660	8,825
8550 Mandated Cost	-	-	-	-	-	15,472	-	-	-	-	-	-	-	15,472	15,472	0
8560 State Lottery	-	-	-	-	-	-	61,844	-	-	-	80,190	-	70,587	212,622	207,936	4,686
8598 Prior Year Revenue	-	-	-	-	-	331	34,885	-	-	-	-	-	-	35,216	-	35,216
8599 Other State Revenue	-	-	-	97,889	-	-	157,336	-	292,390	170,350	-	77,424	-	795,390	241,194	554,196
	-	30,352	30,351	101,460	2,071	17,335	255,284	1,972	294,315	416,180	100,199	177,624	210,895	1,638,038	1,029,024	609,014
<b>Other Local Revenue</b>																
8660 Interest Revenue	773	773	773	773	773	773	773	773	773	773	-	-	-	7,734	-	7,734
8689 Other Fees and Contracts	-	-	-	-	-	-	-	1,169	1,039	-	-	-	-	2,208	-	2,208
8699 School Fundraising	-	2,830	20,328	(336)	14,636	45,007	-	13,116	-	4,500	-	-	-	100,081	-	100,081
	773	3,603	21,101	437	15,409	45,780	773	15,058	1,813	5,273	-	-	-	110,023	-	110,023
<b>Total Revenue</b>	<b>773</b>	<b>489,454</b>	<b>627,631</b>	<b>1,036,294</b>	<b>771,483</b>	<b>911,118</b>	<b>1,165,121</b>	<b>836,555</b>	<b>1,375,913</b>	<b>1,314,899</b>	<b>962,912</b>	<b>1,071,566</b>	<b>1,283,953</b>	<b>11,847,674</b>	<b>10,824,053</b>	<b>1,023,621</b>
<b>Expenses</b>																
<b>Certificated Salaries</b>																
1100 Teachers' Salaries	12,858	336,205	349,152	332,953	336,933	342,203	334,666	339,674	322,009	313,070	340,258	340,258	-	3,700,239	3,633,816	(66,423)
1170 Teachers' Substitute Hours	1,520	11,990	12,830	20,315	13,655	10,722	24,024	26,157	22,803	21,946	10,208	10,208	-	186,377	109,014	(77,363)
1175 Teachers' Extra Duty/Stipends	-	-	1,278	273	23,617	27,647	4,779	44,298	24,282	8,750	16,381	16,381	-	167,687	102,808	(64,879)
1200 Pupil Support Salaries	-	23,682	27,283	17,334	21,591	22,071	19,967	21,591	14,091	21,255	21,591	21,591	-	232,047	429,472	197,425
1300 Administrators' Salaries	44,296	46,017	29,417	34,528	42,324	42,324	32,328	32,328	32,328	53,820	42,324	42,324	-	474,360	536,670	62,310
1900 Other Certificated Salaries	-	4,727	4,727	15,982	4,727	4,727	(2,012)	4,727	11,881	4,727	-	-	-	54,215	148,000	93,785
	58,674	422,621	424,686	421,387	442,847	449,694	413,752	468,775	427,394	423,568	430,763	430,763	-	4,814,924	4,959,781	144,857
<b>Classified Salaries</b>																
2100 Instructional Salaries	-	95,327	86,089	85,729	75,502	61,283	85,732	96,101	91,963	100,566	107,294	103,740	-	989,326	896,035	(93,291)
2200 Support Salaries	15,289	28,957	27,872	30,121	31,921	32,562	43,735	35,309	37,068	32,118	36,933	36,933	-	388,817	319,709	(69,108)
2300 Classified Administrators' Salaries	6,933	6,933	3,813	6,188	7,588	6,188	6,188	7,622	6,188	6,188	6,188	6,188	-	76,206	83,200	6,994
2400 Clerical and Office Staff Salaries	27,000	27,000	27,339	24,955	24,917	24,377	25,819	25,328	32,600	27,232	31,333	31,333	-	329,234	226,000	(103,234)
2900 Other Classified Salaries	-	208	-	-	-	-	436	-	-	-	-	-	-	644	-	(644)
	49,222	158,425	145,113	146,993	139,928	124,410	161,909	164,361	167,819	166,104	181,748	178,194	-	1,784,227	1,524,944	(259,283)
<b>Benefits</b>																
3101 STRS	10,107	77,603	78,352	75,952	81,021	83,437	78,197	85,329	80,030	70,429	80,996	80,996	-	882,449	947,318	64,869
3202 PERS	12,488	36,211	34,656	36,803	33,571	29,478	35,839	40,086	39,022	41,047	49,172	48,211	-	436,583	386,878	(49,705)
3301 OASDI	2,922	10,062	8,780	9,784	9,257	7,652	10,133	10,884	10,400	10,529	12,017	11,782	-	114,203	94,547	(19,656)
3311 Medicare	1,514	8,299	8,108	8,090	8,362	8,155	8,204	8,539	8,539	8,350	8,940	8,888	-	94,473	94,029	(444)
3401 Health and Welfare	30,056	28,155	23,598	31,073	32,280	26,923	31,777	24,455	29,192	24,776	46,875	46,875	-	376,035	570,000	193,965
3501 State Unemployment	119	3,281	1,577	1,288	1,142	1,264	16,335	7,546	2,922	2,549	2,878	2,878	-	43,779	54,975	11,196
3601 Workers' Compensation	3,245	3,245	3,245	25,970	3,245	3,245	3,245	3,245	3,245	3,245	8,632	8,582	-	72,389	90,786	18,398
	60,451	166,856	158,317	188,959	168,878	160,154	183,731	180,568	173,351	160,925	209,509	208,211	-	2,019,910	2,238,532	218,622

# Allegiance STEAM Academy - Thrive

## Monthly Cash Flow/Forecast FY22-23

Revised 05/30/2023



ADA = 897.14

	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>Books and Supplies</b>																
4100 Textbooks and Core Materials	28,947	31,695	1,003	158,904	25,200	403	-	6,112	173	222	6,106	6,106	-	264,871	176,400	(88,471)
4200 Books and Reference Materials	-	-	-	182	-	-	-	8,629	2,217	7,435	-	-	-	18,463	20,700	2,237
4302 School Supplies	44	3,381	-	1,107	2,089	235	1,089	14,465	7,884	3,563	14,702	14,702	-	63,261	74,800	11,539
4305 Software	57,674	12,847	525	6,728	-	-	-	5,743	8,491	2,884	-	-	-	94,891	74,900	(19,991)
4310 Office Expense	-	6,172	1,075	3,937	12,152	5,201	360	17,932	27,402	8,202	11,256	11,256	-	104,946	108,000	3,054
4311 Business Meals	-	31	107	96	2,089	-	-	991	2,697	619	97	97	-	6,823	6,300	(523)
4312 School Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Noncapitalized Equipment	-	8,243	712	44,461	18,862	14,422	1,322	19,974	3,513	5,733	0	0	-	117,241	152,100	34,859
4700 Food Services	-	(21,368)	-	61,405	35,807	47,983	21,152	34,370	33,602	30,555	23,481	23,481	-	290,466	100,147	(190,319)
	86,665	41,001	3,421	276,819	96,199	68,243	23,923	108,217	85,980	59,213	55,641	55,641	-	960,962	713,347	(247,615)
<b>Subagreement Services</b>																
5101 Nursing	-	-	-	-	-	315	-	-	-	-	-	-	-	315	28,700	28,385
5102 Special Education	-	3,477	11,985	18,747	40,623	33,139	5,831	35,421	30,337	41,837	-	-	-	221,396	52,000	(169,396)
5103 Substitute Teacher	-	544	6,504	12,481	33,334	29,953	10,253	13,425	37,836	28,563	-	-	-	172,893	42,000	(130,893)
5104 Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5105 Security	-	-	-	-	-	-	-	-	-	-	29	29	-	57	200	143
	-	4,021	18,489	31,228	73,957	63,407	16,084	48,846	68,173	70,400	29	29	-	394,661	122,900	(271,761)
<b>Operations and Housekeeping</b>																
5201 Auto and Travel	-	-	62	-	145	412	-	306	1,928	829	-	-	-	3,682	1,400	(2,282)
5300 Dues & Memberships	11,910	-	-	2,871	1,239	-	-	717	410	275	2,618	2,618	-	22,657	15,000	(7,657)
5400 Insurance	9,735	9,735	9,735	9,735	9,735	9,735	9,735	9,735	9,735	9,735	9,735	9,735	-	116,820	116,000	(820)
5501 Utilities	8,565	8,565	8,565	8,565	8,565	8,565	8,565	8,565	8,565	8,565	8,566	8,566	-	102,782	137,100	34,318
5502 Janitorial Services	501	501	501	501	501	501	501	501	501	501	503	503	-	6,012	10,127	4,115
5531 ASB Fundraising Expense	-	-	-	-	673	-	-	-	14,813	-	-	-	-	15,486	-	(15,486)
5900 Communications	1,503	1,225	453	453	453	453	453	633	723	543	916	916	-	8,728	9,200	472
5901 Postage and Shipping	-	51	307	-	100	14	-	686	517	118	609	609	-	3,009	3,500	491
	32,214	20,077	19,623	22,125	21,412	19,680	19,254	21,143	37,192	20,566	22,945	22,945	-	279,177	292,327	13,150
<b>Facilities, Repairs and Other Leases</b>																
5603 Equipment Leases	-	459	-	2,651	35,389	-	3,078	1,365	975	2,185	0	0	-	46,103	18,100	(28,003)
5604 Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610 Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	814	814	-	1,629	5,700	4,071
	-	459	-	2,651	35,389	-	3,078	1,365	975	2,185	814	814	-	47,731	23,800	(23,931)
<b>Professional/Consulting Services</b>																
5801 IT	6,400	6,400	8,220	6,825	6,825	6,825	6,825	6,825	6,825	6,825	6,825	6,825	-	82,445	81,900	(545)
5802 Audit & Taxes	-	-	2,993	2,625	-	519	-	-	6,300	7,350	-	-	-	19,786	11,500	(8,286)
5803 Legal	-	-	-	948	-	15,338	-	6,004	-	1,304	-	-	-	23,593	21,500	(2,093)
5804 Professional Development	-	-	-	2,000	168	-	25,988	2,505	6,378	40	1,308	1,308	-	39,693	75,700	36,007
5805 General Consulting	-	3,000	5,100	6,213	7,500	4,949	5,800	4,950	14,950	9,274	-	-	-	61,736	26,000	(35,736)
5806 Special Activities/Field Trips	-	(75)	29,290	2,688	3,393	1,050	56,957	780	375	6,042	-	-	-	100,500	11,200	(89,300)
5807 Bank Charges	-	-	-	-	-	-	-	-	-	-	43	43	-	86	300	214
5808 Printing	-	-	-	-	-	-	-	415	150	13	657	657	-	1,892	4,600	2,708
5809 Other taxes and fees	20	454	-	-	-	679	2,700	-	-	660	-	-	-	4,513	2,300	(2,213)
5810 Payroll Service Fee	27	-	2,001	-	1,936	1,759	-	-	-	-	1,084	1,084	-	7,891	10,700	2,809
5811 Management Fee	20,295	23,068	21,218	24,601	20,993	25,972	25,594	24,392	23,124	26,314	21,309	21,309	-	278,187	212,461	(65,726)
5812 District Oversight Fee	-	13,665	17,285	24,173	22,907	22,907	24,173	23,416	31,195	26,228	24,754	24,754	-	255,457	276,954	21,497
5813 County Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5815 Public Relations/Recruitment	-	-	-	-	3,420	2,985	-	640	2,937	-	-	-	-	9,982	6,900	(3,082)
	26,742	46,512	86,106	70,072	67,141	82,981	148,037	69,926	92,234	84,049	55,980	55,980	-	885,759	742,015	(143,744)
<b>Depreciation</b>																
6900 Depreciation Expense	238	238	238	238	238	3,991	2,226	2,226	2,226	2,226	238	238	-	14,560	500	(14,060)
	238	238	238	238	238	3,991	2,226	2,226	2,226	2,226	238	238	-	14,560	500	(14,060)
<b>Interest</b>																
7438 Interest Expense	-	-	-	-	-	-	-	532	-	612	-	-	-	1,143	-	-
	-	-	-	-	-	-	-	532	-	612	-	-	-	1,143	-	-
<b>Total Expenses</b>	<b>314,206</b>	<b>860,210</b>	<b>855,994</b>	<b>1,160,472</b>	<b>1,045,989</b>	<b>972,559</b>	<b>971,993</b>	<b>1,065,958</b>	<b>1,055,344</b>	<b>989,848</b>	<b>957,667</b>	<b>952,814</b>	<b>-</b>	<b>11,203,054</b>	<b>10,618,145</b>	<b>(583,765)</b>
<b>Monthly Surplus (Deficit)</b>	<b>(313,432)</b>	<b>(370,756)</b>	<b>(228,362)</b>	<b>(124,177)</b>	<b>(274,506)</b>	<b>(61,440)</b>	<b>193,127</b>	<b>(229,404)</b>	<b>320,568</b>	<b>325,051</b>	<b>5,245</b>	<b>118,752</b>	<b>1,283,953</b>	<b>644,620</b>	<b>205,908</b>	<b>439,856</b>

# Allegiance STEAM Academy - Thrive

## Monthly Cash Flow/Forecast FY22-23

Revised 05/30/2023

ADA = 897.14



	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	(313,432)	(370,756)	(228,362)	(124,177)	(274,506)	(61,440)	193,127	(229,404)	320,568	325,051	5,245	118,752	1,283,953	644,620		
Cash flows from operating activities																
Depreciation/Amortization	238	238	238	238	238	3,991	2,226	2,226	2,226	2,226	238	238	-	14,560		
Public Funding Receivables	703,184	(69,562)	(156,970)	(785,140)	(56,861)	(123,640)	(161,402)	(120,847)	(475,931)	545,239	2,330,204	-	(1,283,953)	344,321		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	(773)	(773)	(21,137)	(13,854)	(16,504)	(22,546)	(73,701)	(47,740)	(46,481)	(16,666)	-	-	-	(260,175)		
Prepaid Expenses	60,263	13,669	(50,071)	33,376	(54,610)	(13,776)	11,133	(27,392)	(7,750)	(15,979)	-	-	-	(51,137)		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(142,033)	27,311	(27,311)	-	-	-	511	7,022	(7,533)	660	-	-	-	(141,373)		
Accrued Expenses	(92,724)	200,847	(197,251)	27,072	58,104	(42,586)	87,068	129,584	(36,214)	134,437	-	-	-	268,336		
Deferred Revenues	13,748	24,270	434,733	760,969	541,218	258,225	(149,789)	152,577	(189,679)	(610,192)	-	(1,517,517)	-	(281,439)		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	(562,908)	(33,494)	-	-	-	-	-	-	(596,401)		
<b>Total Change in Cash</b>	<b>228,470</b>	<b>(174,757)</b>	<b>(246,132)</b>	<b>(101,516)</b>	<b>197,078</b>	<b>(564,681)</b>	<b>(124,321)</b>	<b>(133,973)</b>	<b>(440,793)</b>	<b>364,776</b>	<b>2,335,687</b>	<b>(1,398,527)</b>				
Cash, Beginning of Month	3,487,985	3,716,455	3,541,699	3,295,567	3,194,051	3,391,129	2,826,448	2,702,127	2,568,154	2,127,360	2,492,137	4,827,824				
<b>Cash, End of Month</b>	<b>3,716,455</b>	<b>3,541,699</b>	<b>3,295,567</b>	<b>3,194,051</b>	<b>3,391,129</b>	<b>2,826,448</b>	<b>2,702,127</b>	<b>2,568,154</b>	<b>2,127,360</b>	<b>2,492,137</b>	<b>4,827,824</b>	<b>3,429,297</b>				

# Allegiance STEAM Academy - Fontana

## Monthly Cash Flow/Forecast FY22-23

Revised 05/23/2023

ADA = 0.00



	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>Federal Revenue</b>																
8294 Title V, Part B - PCSG	-	-	27,204	-	-	-	-	63,678	-	37,287	217,272	254,559	-	600,000	-	600,000
	-	-	27,204	-	-	-	-	63,678	-	37,287	217,272	254,559	-	600,000	-	600,000
<b>Other Local Revenue</b>																
8990 Contributions, Restricted	-	-	-	-	380,000	-	-	-	-	-	100,000	100,000	-	580,000	-	580,000
	-	-	-	-	380,000	-	-	-	-	-	100,000	100,000	-	580,000	-	580,000
<b>Total Revenue</b>	-	-	27,204	-	380,000	-	-	63,678	-	37,287	317,272	354,559	-	1,180,000	-	1,180,000
<b>Expenses</b>																
<b>Certificated Salaries</b>																
1300 Administrators' Salaries	-	-	6,200	2,205	30,635	14,802	24,798	24,798	24,798	3,307	14,802	14,802	-	161,149	-	(161,149)
1900 Other Certificated Salaries	-	-	-	15,833	(15,833)	-	-	-	-	-	-	-	-	-	-	-
	-	-	6,200	18,038	14,802	14,802	24,798	24,798	24,798	3,307	14,802	14,802	-	161,149	-	(161,149)
<b>Classified Salaries</b>																
2100 Instructional Salaries	-	-	-	-	-	895	1,180	2,049	(2,461)	(572)	-	-	-	1,091	-	(1,091)
2300 Classified Administrators' Salaries	-	-	3,120	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	-	12,948	-	(12,948)
2400 Clerical and Office Staff Salaries	-	-	-	-	6,247	2,001	5,417	5,417	417	5,417	-	-	-	24,915	-	(24,915)
	-	-	3,120	1,092	7,339	3,988	7,688	8,558	(952)	5,937	1,092	1,092	-	38,954	-	(38,954)
<b>Benefits</b>																
3101 STRS	-	-	1,184	3,445	2,827	2,827	4,736	4,736	4,736	(991)	3,116	3,116	-	29,735	-	(29,735)
3202 PERS	-	-	792	277	593	1,012	1,951	2,171	1,027	1,229	93	93	-	9,237	-	(9,237)
3301 OASDI	-	-	163	55	132	235	416	470	190	239	-	-	-	1,899	-	(1,899)
3311 Medicare	-	-	128	274	244	268	451	464	242	144	220	220	-	2,655	-	(2,655)
3401 Health and Welfare	-	-	535	(246)	(318)	(318)	(1,505)	903	3,765	672	2,380	2,380	-	8,247	-	(8,247)
3501 State Unemployment	-	-	-	-	36	84	436	197	(82)	(251)	70	70	-	561	-	(561)
3601 Workers' Compensation	-	-	-	-	-	-	-	-	-	-	212	212	-	424	-	(424)
	-	-	2,801	3,805	3,515	4,107	6,485	8,941	9,879	1,043	6,091	6,091	-	52,758	-	(52,758)
<b>Books and Supplies</b>																
4100 Textbooks and Core Materials	-	-	-	-	-	8,846	-	-	-	-	-	-	-	8,846	-	(8,846)
4305 Software	-	-	-	-	-	4,500	2,250	-	211	-	-	-	-	6,961	-	(6,961)
4310 Office Expense	-	-	-	-	-	-	-	-	5,137	-	2,331	2,331	-	9,800	16,320	6,520
4311 Business Meals	-	-	-	-	-	302	-	-	68	-	-	-	-	370	-	(370)
4400 Noncapitalized Equipment	-	-	8,243	-	-	-	-	-	969	-	43,580	43,580	-	96,371	-	(96,371)
	-	-	8,243	-	-	13,648	2,250	-	6,384	-	45,911	45,911	-	122,347	16,320	(106,027)
<b>Subagreement Services</b>																
5102 Special Education	-	-	-	-	-	-	-	-	-	-	4,286	4,286	-	8,571	-	(8,571)
5106 Other Educational Consultants	-	-	-	-	-	-	-	-	-	-	14,286	14,286	-	28,571	-	(28,571)
	-	-	-	-	-	-	-	-	-	-	18,571	18,571	-	37,143	-	(37,143)
<b>Operations and Housekeeping</b>																
5201 Auto and Travel	-	-	-	-	23	-	-	-	10	-	-	-	-	33	-	(33)
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	39,857	39,857	-	79,715	-	(79,715)
5901 Postage and Shipping	-	-	-	-	-	-	-	-	665	-	-	-	-	665	-	(665)
	-	-	-	-	23	-	-	-	675	-	39,857	39,857	-	80,412	-	(80,412)





## Allegiance STEAM Academy - Thrive

### Statement of Financial Position

April 30, 2023

	Allegiance STEAM Academy - Chino	Allegiance STEAM Academy - Fontana	Combined
<b>Assets</b>			
<b>Current Assets</b>			
Unrestricted Cash	\$ 974,620	\$ 1,020,647	\$ 1,995,267
Restricted Cash	1,517,517	-	1,517,517
Total Cash & Cash Equivalents	2,492,136	1,020,647	3,512,784
Public Funding Receivables	2,330,204	128,169	2,458,373
Due To/From Related Parties	1,190,578	(1,190,578)	-
Prepaid Expenses	199,898	6,319	206,216
<b>Total Current Assets</b>	<b>6,212,817</b>	<b>(35,444)</b>	<b>6,177,373</b>
<b>Long-Term Assets</b>			
Property & Equipment, Net	590,647	142,759	733,406
<b>Total Long Term Assets</b>	<b>590,647</b>	<b>142,759</b>	<b>733,406</b>
<b>Total Assets</b>	<b>\$ 6,803,464</b>	<b>\$ 107,316</b>	<b>\$ 6,910,779</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 660	\$ -	\$ 660
Accrued Liabilities	824,540	8,197	832,737
Deferred Revenue	1,517,517	-	1,517,517
<b>Total Current Liabilities</b>	<b>2,342,716</b>	<b>8,197</b>	<b>2,350,913</b>
<b>Total Liabilities</b>	<b>2,342,716</b>	<b>8,197</b>	<b>2,350,913</b>
<b>Total Net Assets</b>	<b>4,460,747</b>	<b>99,118</b>	<b>4,559,866</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 6,803,464</b>	<b>\$ 107,316</b>	<b>\$ 6,910,779</b>

## Allegiance STEAM Academy - Thrive

### Statement of Cash Flows

For the period ended April 30, 2023

	Allegiance STEAM Academy - Chino	Allegiance STEAM Academy - Fontana	Month Ended 04/30/23
<b>Cash Flows from Operating Activities</b>			
Change in Net Assets	\$ 325,051	\$ 9,609	\$ 334,660
Adjustments to reconcile change in net assets to net cash flows from operating activities:			
Depreciation	2,226	-	2,226
Public Funding Receivables	545,239	(37,287)	507,952
Due from Related Parties	(16,666)	16,666	-
Prepaid Expenses	(15,979)	2,476	(13,503)
Accounts Payable	660	-	660
Accrued Expenses	134,437	1,357	135,794
Deferred Revenue	(610,192)	-	(610,192)
<b>Total Cash Flows from Operating Activities</b>	<b>364,776</b>	<b>(7,178)</b>	<b>357,598</b>
Change in Cash & Cash Equivalents	364,776	(7,178)	357,598
Cash & Cash Equivalents, Beginning of Period	2,127,360	1,027,825	3,155,186
<b>Cash and Cash Equivalents, End of Period</b>	<b>\$ 2,492,136</b>	<b>\$ 1,020,647</b>	<b>\$ 3,512,784</b>

**Allegiance STEAM Academy - Chino**

*Budget vs Actual*

For the period ended April 30, 2023

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Revenues</b>							
State Aid - Revenue Limit							
LCFF State Aid	\$ 636,193	\$ 675,461	\$ (39,268)	\$ 4,955,399	\$ 4,848,623	\$ 106,776	\$ 6,875,006
Education Protection Account	48,484	45,600	2,884	132,845	136,800	(3,955)	182,400
State Aid - Prior Year	(3,526)	-	(3,526)	(8,216)	-	(8,216)	-
In Lieu of Property Taxes	193,636	167,969	25,667	1,764,420	1,670,482	93,938	2,174,390
Total State Aid - Revenue Limit	874,787	889,030	(14,243)	6,844,448	6,655,905	188,543	9,231,796
Federal Revenue							
Special Education - Entitlement	-	10,346	(10,346)	-	74,265	(74,265)	105,303
Federal Child Nutrition	28,808	8,691	20,117	229,469	56,722	172,747	91,487
Title I, Part A - Basic Low Income	-	-	-	59,339	80,119	(20,780)	80,119
Title II, Part A - Teacher Quality	-	-	-	8,219	16,761	(8,542)	16,761
Other Federal Revenue	(10,149)	-	(10,149)	128,424	199,672	(71,248)	269,562
Total Federal Revenue	18,659	19,037	(379)	425,451	427,539	(2,088)	563,232
Other State Revenue							
State Special Education	163,893	54,603	109,290	224,596	391,954	(167,358)	555,763
State Child Nutrition	1,747	823	924	14,036	5,369	8,667	8,660
Mandated Cost	-	-	-	15,472	15,472	0	15,472
State Lottery	80,190	48,086	32,105	142,035	96,172	45,863	207,936
Prior Year Revenue	-	-	-	35,216	-	35,216	-
Other State Revenue	170,350	-	170,350	717,966	180,896	537,070	241,194
Total Other State Revenue	416,180	103,511	312,669	1,149,320	689,862	459,459	1,029,024
Other Local Revenue							
Interest Revenue	773	-	773	7,734	-	7,734	-
Other Fees and Contracts	-	-	-	2,208	-	2,208	-
School Fundraising	4,500	-	4,500	100,081	-	100,081	-
Total Other Local Revenue	5,273	-	5,273	110,023	-	110,023	-
<b>Total Revenues</b>	<b>1,314,899</b>	<b>1,011,579</b>	<b>303,320</b>	<b>8,529,242</b>	<b>7,773,306</b>	<b>755,936</b>	<b>10,824,053</b>
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	313,070	330,347	17,277	3,019,723	2,973,122	(46,601)	3,633,816
Teachers' Substitute Hours	21,946	9,910	(12,036)	165,962	89,194	(76,768)	109,015
Teachers' Extra Duty/Stipends	8,750	9,346	596	134,924	84,116	(50,808)	102,808
Pupil Support Salaries	21,255	38,398	17,142	188,865	352,677	163,812	429,472
Administrators' Salaries	53,820	44,723	(9,097)	389,711	447,225	57,514	536,670
Other Certificated Salaries	4,727	13,100	8,373	54,215	121,800	67,585	148,000
Total Certificated Salaries	423,568	445,824	22,255	3,953,399	4,068,133	114,735	4,959,781
Classified Salaries							
Instructional Salaries	100,566	89,603	(10,962)	778,292	716,828	(61,464)	896,035
Support Salaries	32,118	27,440	(4,678)	314,952	264,828	(50,124)	319,709
Supervisors' and Administrators' Salaries	6,188	6,933	745	63,830	69,333	5,503	83,200
Clerical and Office Staff Salaries	27,232	18,833	(8,399)	266,567	188,333	(78,234)	226,000
Other Classified Salaries	-	-	-	644	-	(644)	-
Total Classified Salaries	166,104	142,811	(23,294)	1,424,285	1,239,323	(184,962)	1,524,944
Benefits							
State Teachers' Retirement System, certificated positions	70,429	85,152	14,723	720,457	777,014	56,556	947,318
Public Employees' Retirement System, classified positions	41,047	36,231	(4,816)	339,200	314,416	(24,784)	386,878
OASDI/Medicare/Alternative, certificated positions	10,529	8,854	(1,675)	90,404	76,838	(13,566)	94,547
Medicare/Alternative, certificated positions	8,350	8,535	185	76,644	76,958	314	94,029
Health and Welfare Benefits, certificated positions	24,776	47,500	22,724	282,285	475,000	192,715	570,000
State Unemployment Insurance, certificated positions	2,549	2,749	200	38,023	49,477	11,454	54,975
Workers' Compensation Insurance, certificated positions	3,245	8,241	4,996	55,175	74,304	19,129	90,786
Total Benefits	160,925	197,262	36,337	1,602,190	1,844,008	241,818	2,238,532

**Allegiance STEAM Academy - Chino**

**Budget vs Actual**

For the period ended April 30, 2023

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Books &amp; Supplies</b>							
Textbooks and Core Materials	222	-	(222)	252,659	176,400	(76,259)	176,400
Books and Reference Materials	7,435	-	(7,435)	18,463	20,700	2,237	20,700
School Supplies	3,563	6,233	2,670	33,858	62,333	28,475	74,800
Software	2,884	6,242	3,358	94,891	62,417	(32,475)	74,900
Office Expense	8,202	9,000	798	82,433	90,000	7,567	108,000
Business Meals	619	525	(94)	6,629	5,250	(1,379)	6,300
Noncapitalized Equipment	5,733	-	(5,733)	117,241	152,100	34,859	152,100
Food Services	30,555	9,104	(21,450)	243,505	81,939	(161,567)	100,147
<b>Total Books &amp; Supplies</b>	<b>59,213</b>	<b>31,104</b>	<b>(28,109)</b>	<b>849,679</b>	<b>651,139</b>	<b>(198,541)</b>	<b>713,347</b>
<b>Subagreement Services</b>							
Nursing	-	2,392	2,392	315	23,917	23,602	28,700
Special Education	41,837	4,727	(37,110)	221,396	42,545	(178,851)	52,000
Substitute Teacher	28,563	3,818	(24,745)	172,893	34,364	(138,529)	42,000
Security	-	18	18	-	164	164	200
<b>Total Subagreement Services</b>	<b>70,400</b>	<b>10,955</b>	<b>(59,444)</b>	<b>394,604</b>	<b>100,989</b>	<b>(293,615)</b>	<b>122,900</b>
<b>Operations &amp; Housekeeping</b>							
Auto and Travel	829	127	(701)	3,682	1,145	(2,537)	1,400
Dues & Memberships	275	1,250	975	17,422	12,500	(4,922)	15,000
Insurance	9,735	9,667	(68)	97,350	96,667	(683)	116,000
Utilities	8,565	11,425	2,860	85,651	114,250	28,599	137,100
Janitorial Services	501	844	343	5,006	8,439	3,433	10,127
ASB Fundraising Expense	-	-	-	15,486	-	(15,486)	-
Communications	543	767	223	6,896	7,667	770	9,200
Postage and Shipping	118	350	232	1,792	2,800	1,008	3,500
<b>Total Operations &amp; Housekeeping</b>	<b>20,566</b>	<b>24,430</b>	<b>3,864</b>	<b>233,286</b>	<b>243,468</b>	<b>10,182</b>	<b>292,327</b>
<b>Facilities, Repairs &amp; Other Leases</b>							
Equipment Leases	2,185	1,508	(676)	46,103	15,083	(31,019)	18,100
Repairs and Maintenance	-	475	475	-	4,750	4,750	5,700
<b>Total Facilities, Repairs &amp; Other Leases</b>	<b>2,185</b>	<b>1,983</b>	<b>(201)</b>	<b>46,103</b>	<b>19,833</b>	<b>(26,269)</b>	<b>23,800</b>
<b>Professional/Consulting Services</b>							
IT	6,825	6,825	-	68,795	68,250	(545)	81,900
Audit & Taxes	7,350	-	(7,350)	19,786	11,500	(8,286)	11,500
Legal	1,304	1,792	488	23,593	17,917	(5,676)	21,500
Professional Development	40	7,570	7,530	37,078	60,560	23,482	75,700
General Consulting	9,274	2,600	(6,674)	61,736	20,800	(40,936)	26,000
Special Activities/Field Trips	6,042	-	(6,042)	100,500	11,200	(89,300)	11,200
Bank Charges	-	30	30	-	240	240	300
Printing	13	460	447	578	3,680	3,103	4,600
Other Taxes and Fees	660	230	(430)	4,513	1,840	(2,673)	2,300
Payroll Service Fee	-	892	892	5,723	8,917	3,194	10,700
Management Fee	26,314	17,705	(8,609)	235,569	177,051	(58,518)	212,461
District Oversight Fee	26,228	26,671	443	205,949	199,677	(6,272)	276,954
Public Relations/Recruitment	-	690	690	9,982	5,520	(4,462)	6,900
<b>Total Professional/Consulting Services</b>	<b>84,049</b>	<b>65,464</b>	<b>(18,585)</b>	<b>773,800</b>	<b>587,151</b>	<b>(186,648)</b>	<b>742,015</b>
<b>Depreciation</b>							
Depreciation Expense	2,226	42	(2,184)	14,085	417	(13,668)	500
<b>Total Depreciation</b>	<b>2,226</b>	<b>42</b>	<b>(2,184)</b>	<b>14,085</b>	<b>417</b>	<b>(13,668)</b>	<b>500</b>
<b>Interest</b>							
Interest Expense	612	-	(612)	1,143	-	(1,143)	-
<b>Total Interest</b>	<b>612</b>	<b>-</b>	<b>(612)</b>	<b>1,143</b>	<b>-</b>	<b>(1,143)</b>	<b>-</b>
<b>Total Expenses</b>	<b>989,848</b>	<b>919,875</b>	<b>(69,973)</b>	<b>9,292,572</b>	<b>8,754,461</b>	<b>(538,112)</b>	<b>10,618,146</b>
<b>Change in Net Assets</b>	<b>325,051</b>	<b>91,704</b>	<b>233,347</b>	<b>(763,330)</b>	<b>(981,155)</b>	<b>217,824</b>	<b>205,907</b>
Net Assets, Beginning of Period	4,135,696			5,224,078			
<b>Net Assets, End of Period</b>	<b>\$ 4,460,747</b>			<b>\$ 4,460,747</b>			

# Allegiance STEAM Academy - Fontana

## Budget vs Actual

For the period ended April 30, 2023

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Revenues</b>							
Federal Revenue							
Title V, Part B - PCSGP	\$ 37,287	\$ -	\$ 37,287	\$ 128,169	\$ -	\$ 128,169	\$ -
Total Federal Revenue	37,287	-	37,287	128,169	-	128,169	-
Other Local Revenue							
Contributions, Restricted	-	-	-	380,000	-	380,000	-
Total Other Local Revenue	-	-	-	380,000	-	380,000	-
<b>Total Revenues</b>	<b>37,287</b>	<b>-</b>	<b>37,287</b>	<b>508,169</b>	<b>-</b>	<b>508,169</b>	<b>-</b>
<b>Expenses</b>							
Certificated Salaries							
Administrators' Salaries	3,307	-	(3,307)	131,544	-	(131,544)	-
Total Certificated Salaries	3,307	-	(3,307)	131,544	-	(131,544)	-
Classified Salaries							
Instructional Salaries	(572)	-	572	1,091	-	(1,091)	-
Supervisors' and Administrators' Salaries	1,092	-	(1,092)	10,764	-	(10,764)	-
Clerical and Office Staff Salaries	5,417	-	(5,417)	24,915	-	(24,915)	-
Total Classified Salaries	5,937	-	(5,937)	36,770	-	(36,770)	-
Benefits							
State Teachers' Retirement System, certificated positions	(991)	-	991	23,502	-	(23,502)	-
Public Employees' Retirement System, classified positions	1,229	-	(1,229)	9,052	-	(9,052)	-
OASDI/Medicare/Alternative, certificated positions	239	-	(239)	1,899	-	(1,899)	-
Medicare/Alternative, certificated positions	144	-	(144)	2,216	-	(2,216)	-
Health and Welfare Benefits, certificated positions	672	-	(672)	3,487	-	(3,487)	-
State Unemployment Insurance, certificated positions	(251)	-	251	421	-	(421)	-
Total Benefits	1,043	-	(1,043)	40,577	-	(40,577)	-
Books & Supplies							
Software	-	-	-	15,807	-	(15,807)	-
Office Expense	-	6,120	6,120	5,137	6,120	983	16,320
Business Meals	-	-	-	370	-	(370)	-
Noncapitalized Equipment	-	-	-	9,211	-	(9,211)	-
Total Books & Supplies	-	6,120	6,120	30,525	6,120	(24,405)	16,320
Operations & Housekeeping							
Auto and Travel	-	-	-	33	-	(33)	-
Postage and Shipping	-	-	-	665	-	(665)	-
Total Operations & Housekeeping	-	-	-	697	-	(697)	-
Professional/Consulting Services							
Audit & Taxes	-	-	-	-	8,000	8,000	8,000
Legal	6,083	2,500	(3,583)	11,732	25,000	13,269	30,000
Professional Development	-	-	-	2,691	-	(2,691)	-
General Consulting	3,649	-	(3,649)	20,612	-	(20,612)	-
Bank Charges	-	34	34	-	272	272	340
Other Taxes and Fees	45	-	(45)	45	-	(45)	-
Public Relations/Recruitment	6,840	-	(6,840)	23,351	-	(23,351)	-
Total Professional/Consulting Services	16,617	2,534	(14,083)	58,430	33,272	(25,158)	38,340
Interest							
Interest Expense	773	-	(773)	7,734	-	(7,734)	-
Total Interest	773	-	(773)	7,734	-	(7,734)	-
<b>Total Expenses</b>	<b>27,678</b>	<b>8,654</b>	<b>(19,024)</b>	<b>306,277</b>	<b>39,392</b>	<b>(266,885)</b>	<b>54,660</b>
<b>Change in Net Assets</b>	<b>9,609</b>	<b>(8,654)</b>	<b>18,263</b>	<b>201,892</b>	<b>(39,392)</b>	<b>241,284</b>	<b>(54,660)</b>
Net Assets, Beginning of Period	89,509			(102,773)			
<b>Net Assets, End of Period</b>	<b>\$ 99,118</b>			<b>\$ 99,118</b>			

**Allegiance STEAM Academy - Chino**

*Accounts Payable Aging*

April 30, 2023

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Sterling Administration	683591	3/1/2023	3/31/2023	\$ -	\$ 660.00	\$ -	\$ -	\$ -	\$ 660
<b>Total Outstanding Invoices</b>				<u>\$ -</u>	<u>\$ 660</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 660</u>

**Allegiance STEAM Academy - Fontana**

*Accounts Payable Aging*

April 30, 2023

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
-------------	-----------------------	--------------	----------	---------	----------------------	-----------------------	-----------------------	-----------------------	-------

\$ \_\_\_\_\_ - \$ \_\_\_\_\_ - \$ \_\_\_\_\_ - \$ \_\_\_\_\_ - \$ \_\_\_\_\_ - \$ \_\_\_\_\_ -

**Total Outstanding Invoices** \$ \_\_\_\_\_ - \$ \_\_\_\_\_ - \$ \_\_\_\_\_ - \$ \_\_\_\_\_ - \$ \_\_\_\_\_ - \$ \_\_\_\_\_ -

# LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Allegiance STEAM Academy Chino

CDS Code: 36-67678-0137547

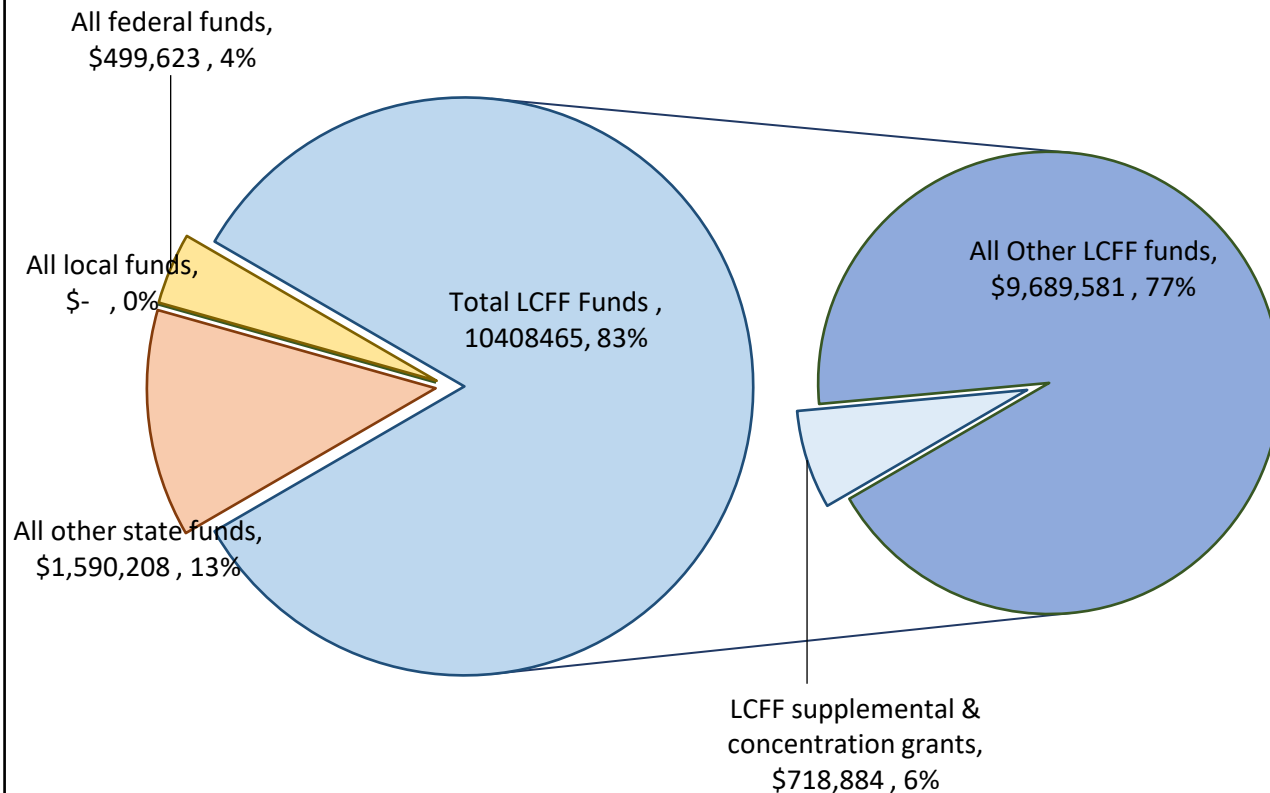
School Year: 2023-24

LEA contact information: Sebastian Cagnetta, Chief Executive Officer Email: [sebastian.cagnetta@asathrive](mailto:sebastian.cagnetta@asathrive)

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

## Budget Overview for the 2023-24 School Year

### Projected Revenue by Fund Source



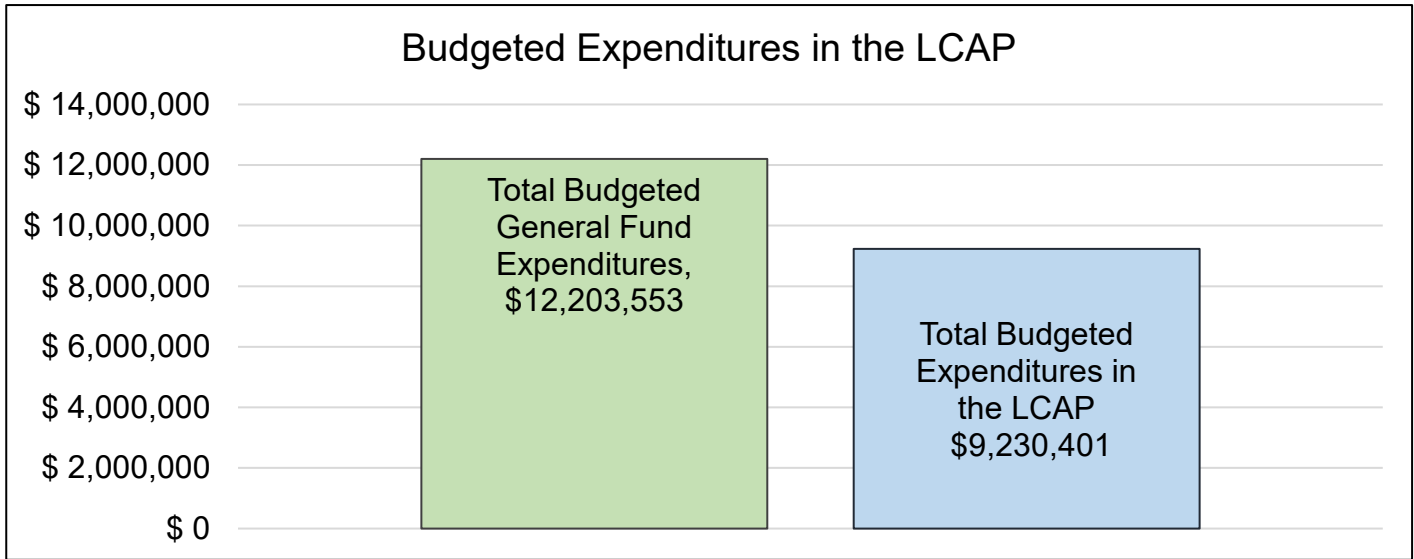
This chart shows the total general purpose revenue Allegiance STEAM Academy Chino expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Allegiance STEAM Academy Chino is \$12,498,296.00, of which \$10,408,465.00 is Local Control Funding Formula (LCFF), \$1,590,208.00 is other state funds, \$0.00 is local funds, and \$499,623.00 is federal funds. Of the \$10,408,465.00 in LCFF Funds, \$718,884.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).



# LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Allegiance STEAM Academy Chino plans to spend for 2023-24. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Allegiance STEAM Academy Chino plans to spend \$12,203,553.00 for the 2023-24 school year. Of that amount, \$9,230,401.00 is tied to actions/services in the LCAP and \$2,973,152.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

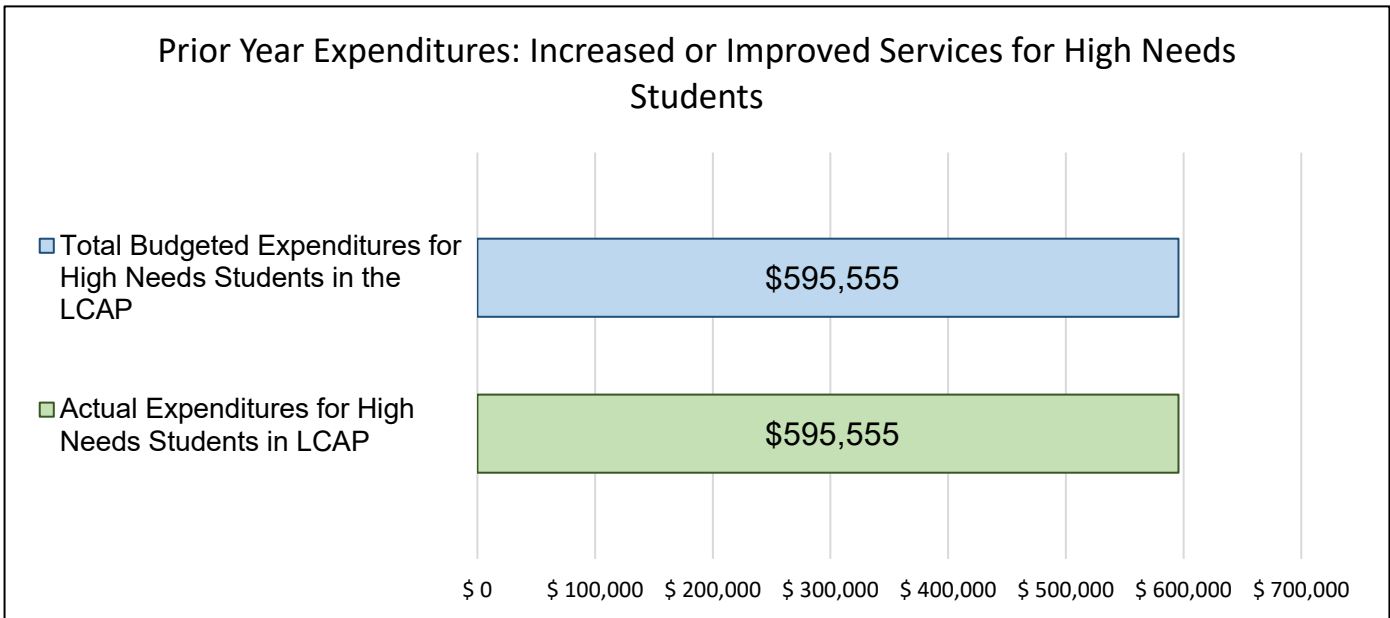
Budgeted General Fund Expenditures not included in the 2023-24 Local Control and Accountability Plan include facility rent, operating costs, and administrative expenses.

## Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

In 2023-24, Allegiance STEAM Academy Chino is projecting it will receive \$718,884.00 based on the enrollment of foster youth, English learner, and low-income students. Allegiance STEAM Academy Chino must describe how it intends to increase or improve services for high needs students in the LCAP. Allegiance STEAM Academy Chino plans to spend \$718,884.00 towards meeting this requirement, as described in the LCAP.

# LCFF Budget Overview for Parents

## Update on Increased or Improved Services for High Needs Students in 2022-23



This chart compares what Allegiance STEAM Academy Chino budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Allegiance STEAM Academy Chino estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2022-23, Allegiance STEAM Academy Chino's LCAP budgeted \$595,555.00 for planned actions to increase or improve services for high needs students. Allegiance STEAM Academy Chino actually spent \$595,555.00 for actions to increase or improve services for high needs students in 2022-23.

# **Allegiance STEAM Academy - Thrive**

**Budget Narrative 2023/24**

**Presented by:**



# Allegiance STEAM Academy - Thrive

## Budget Narrative 2023/24

### Enrollment and Demographics

Allegiance STEAM Academy – Thrive’s (the School) budget is based on 960 enrolled students during 2023/24 and subsequent years. For each year of operations, the attendance rate is expected to be 95%. The 95% attendance rate will yield an average daily attendance (ADA) of 855 during 2023/24 and each year thereafter. These amounts are the driving factor for the majority of revenue sources as well as the basis for spending assumptions noted in the narrative below.

The demographics of the school are anticipated to remain similar to the preceding year, with a forecast 37.43% unduplicated rate, maintaining a rolling three-year average at 38.60%. The School’s LCFF calculation used this rate for calculating the supplemental grant funds.

### Enrollment and ADA

	2023-24	2024-25	2025-26
<b><i>Projected Enrollment &amp; ADA by Grade</i></b>			
TK-3	450	450	450
4-6	330	330	330
7-8	180	180	180
9-12	-	-	-
<b>Total Projected Enrollment</b>	<b>960</b>	<b>960</b>	<b>960</b>
<b>Average Daily Attendance (ADA)</b>			
ADA %	95%	95%	95%
<b>Total</b>	<b>912</b>	<b>912</b>	<b>912</b>

### Revenue

#### Local Control Funding Formula:

As referenced above, the ADA and unduplicated count are the driving factors in the School’s forecast LCFF calculation. To calculate this estimated amount, an updated FCMAT calculator (version 23.2.c) was used. The following are the assumptions that were used in the School’s calculation:

	2023-24	2024-25	2025-26
<b>Components of LCFF Funding</b>			
<i>LCFF COLA</i>	8.13%	3.54%	3.31%
<i>Revenues per ADA</i>	\$ 11,413	\$ 11,842	\$ 12,235
<b>Annual LCFF Funding</b>	<b>\$10,408,465</b>	<b>\$10,800,044</b>	<b>\$11,158,063</b>
<b>State Aid - Revenue Limit</b>			
LCFF State Aid	\$7,822,790	\$8,214,369	\$8,572,388
Education Protection Account	182,400	182,400	182,400
In Lieu of Property Taxes	2,403,275	2,403,275	2,403,275

The portion from in lieu of property taxes is \$2,635.17 per ADA (based on CVUSD’s 2022-23 P-1 apportionment) in each year of the projection. The Economic Protection Account (EPA) funds are budgeted based on the LCFF calculator. Changes in the rates of in lieu funding or EPA will be offset by changes to state aid.

Federal Revenue:

Special Education (IDEA) – The School receives Special Education (IDEA) funds through Desert Mountain SELPA. The funding is based on the SELPA’s April 2023 projection.

Federal Child Nutrition – Funding is budgeted based on assumed rate of participation.

The School has requested federal funds through the Consolidated Application and Reporting System (CARS), including Title I, Title II, and Title IV. During 2023/2024 only, the School has budgeted \$114,631 ESSER III (3213) funds awarded by the American Rescue Plan (ARP) Act.

Federal funds have not been inflated in future years (a COLA increase of 0%) to be conservative.

Other State Revenue:

Special Education (AB602) – As referenced above, The School has based its State Special Education funding on participation in the Desert Mountain SELPA. The funding is based on the SELPA’s April 2023 projection.

Child Nutrition – Funding is budgeted based on assumed rate of participation.

Mandate Cost Reimbursement – Since the School will serve up to grade 8, \$19.38 per prior year ADA has been included in the forecast for Mandate funds.

Lottery – Lottery funding is based upon a projection of \$237 per ADA. Lottery funds are mainly allocated for general purpose use (\$170) with approximately 20% of the funds restricted for instructional materials (\$65).

During 2023/2024 only, the School has budgeted \$362,254 awarded by the Extended Learning Opportunity Program, \$69,016 awarded by the Universal Prekindergarten Planning and Implementation Grant, and \$110,000 awarded by the Educator Effectiveness Block Grant, \$98,491 awarded for Arts Music Instructional Material Block Grant and \$110,000 awarded for Learning Recovery Block Grants.

Other State funds have not been inflated in future years (a COLA increase of 0%) to be conservative. Growth in future year forecast other state funding is determined by the rate of ADA growth.

**Expenses**

**Personnel Expenses:**

The School’s personnel costs represent the bulk of its annual expenditures. Multi-year salaries are forecast including COLA and minimum wage increases.

Benefits offered to staff include STRS for certificated staff, PERS for classified staff and health and welfare for full-time employees. The employer STRS contributions rates are consistent with current estimates beginning with 19.10% in 2023-2024, and future years. PERS contribution rates are 27.00% in 2023-24, 28.10% in 2024-25 and 28.80% in 2025-26. The health and welfare benefits are based on an annual employer cost of \$7,500 per participating full-time employee per year and increases each year of the projection with inflation.

	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
<b><i>Staffing (FTE)</i></b>			
Certificated Teacher	52	52	52
Certificated Pupil Support	8	8	8
Certificated Administrators	5	5	5
Classified Instructional Aides	46	46	46
Classified Support	12	12	12
Classified Administrators	1	1	1
Clerical and Other	8	8	8
<b>Total Instructional Staff</b>	<b>132</b>	<b>132</b>	<b>132</b>

**Books and Supplies:**

Books and supplies include approved curriculum and materials.

Noncapitalized equipment includes student and teacher computers and technology.

Books and supplies costs have been inflated in future years by a COLA increase of 2% annually. Growth in future year consumables is increased by the rate of enrollment growth.

**Subagreement Services:**

Special Education – The School will contract for professional services, including nursing, occupational therapy, and adaptive PE. The budgeted amounts are based on current requests for services extended across the entire year.

Professional/Consulting Services:

This section of the forecast covers costs for outsourced professional services.

Professional costs include services such as auditing, legal, professional development, and consulting.

Management fee budgets the business/accounting services include budgeting, accounts payable, accounting, financial reporting, and other compliance reporting provided by Charter Impact.

District oversight fee budgets the CVUSD oversight fee (3%).

SPED encroachment budgets the Desert Mountain SELPA's fees based on the SELPA's April 2023 projection.

Facilities:

The School has entered a facility use agreement with CVUSD. No rent expense has been budgeted for the facility.

The school has budgeted equipment leases for copiers and repairs and maintenance costs for the district facility.

Operations and Housekeeping:

The School has budgeted for housekeeping costs such as utilities, janitorial, insurance, dues and memberships, and telecommunications. Costs have been inflated in future years by a COLA increase of 2% annually. Growth in future years is increased by the rate of ADA growth.

**Fund Balance**

The 2023/24 budget anticipates an annual surplus of \$266,530 and a cumulative ending fund balance of \$6,271,585 , 51.1% of annual expenses.

The cumulative fund balance is budgeted to grow to 52.4% (2024/25) and 55.2% (2025/26).

**Cash Flow**

The submitted budget provides the 2023/24 and 2024/25 monthly cash flow.

The School is forecast to end the year with \$4.11million, 34% of annual expenses.

# FY23-24 Allegiance STEAM Academy - Chino

## Multi-Year Forecast

Revised 5/30/23

	2022-23	2023-24	2024-25	2025-26
	Prior Year	Budget	Forecast	Forecast
<b>Assumptions</b>				
LCFF COLA	n/a	8.13%	3.54%	3.31%
Non-LCFF Revenue COLA	n/a	n/a	0.00%	0.00%
Expense COLA	n/a	2.00%	2.00%	2.00%
Enrollment		960.00	960.00	960.00
Average Daily Attendance	890.01	912.00	912.00	912.00
<b>Revenues</b>				
<b>State Aid - Revenue Limit</b>				
8011 LCFF State Aid	\$ 6,863,977	\$ 7,822,790	\$ 8,214,369	\$ 8,572,388
8012 Education Protection Account	178,002	182,400	182,400	182,400
8019 State Aid - Prior Year	77,200	-	-	-
8096 In Lieu of Property Taxes	2,345,328	2,403,275	2,403,275	2,403,275
	<u>9,464,507</u>	<u>10,408,465</u>	<u>10,800,044</u>	<u>11,158,063</u>
<b>Federal Revenue</b>				
8181 Special Education - Entitlement	119,313	136,371	136,371	136,371
8220 Federal Child Nutrition	223,117	141,878	141,878	141,878
8290 Title I, Part A - Basic Low Income	80,312	80,312	80,312	80,312
8291 Title II, Part A - Teacher Quality	16,430	16,430	16,430	16,430
8296 Other Federal Revenue	169,653	124,631	10,000	10,000
	<u>608,826</u>	<u>499,623</u>	<u>384,991</u>	<u>384,991</u>
<b>Other State Revenue</b>				
8311 State Special Education	557,388	642,111	642,111	642,111
8520 Child Nutrition	15,488	13,429	13,429	13,429
8550 Mandated Cost	15,472	17,248	17,122	17,675
8560 State Lottery	210,932	216,144	216,144	216,144
8598 Prior Year Revenue	35,216	-	-	-
8599 Other State Revenue	921,731	749,766	164,200	151,822
	<u>1,756,228</u>	<u>1,638,699</u>	<u>1,053,006</u>	<u>1,041,181</u>
<b>Other Local Revenue</b>				
8660 Interest Revenue	6,187	-	-	-
8689 Other Fees and Contracts	1,169	-	-	-
8699 School Fundraising	95,581	-	-	-
	<u>102,937</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b>\$ 11,932,497</b>	<b>\$ 12,546,787</b>	<b>\$ 12,238,042</b>	<b>\$ 12,584,235</b>
<b>Expenses</b>				
<b>Certificated Salaries</b>				
1100 Teachers' Salaries	3,745,677	3,963,516	3,963,516	3,963,516
1170 Teachers' Substitute Hours	162,043	102,200	102,200	102,200
1175 Teachers' Extra Duty/Stipends	167,418	93,000	-	-
1200 Pupil Support Salaries	239,882	496,110	496,110	496,110
1300 Administrators' Salaries	472,860	662,906	662,906	662,906
1900 Other Certificated Salaries	37,606	-	-	-
	<u>4,825,487</u>	<u>5,317,732</u>	<u>5,224,732</u>	<u>5,224,732</u>
<b>Classified Salaries</b>				
2100 Instructional Salaries	1,011,385	1,022,849	1,022,849	1,022,849
2200 Support Salaries	393,496	492,368	492,368	492,368
2300 Classified Administrators' Salaries	76,206	75,000	75,000	75,000
2400 Clerical and Office Staff Salaries	332,068	408,150	408,150	408,150
2900 Other Classified Salaries	644	43,800	43,800	43,800
	<u>1,813,799</u>	<u>2,042,168</u>	<u>2,042,168</u>	<u>2,042,168</u>
<b>Benefits</b>				
3101 STRS	893,272	1,015,687	997,924	997,924
3202 PERS	451,668	551,385	573,849	588,144
3301 OASDI	116,527	126,614	126,614	126,614
3311 Medicare	95,248	106,719	105,370	105,370
3401 Health and Welfare	415,817	645,000	645,000	645,000
3501 State Unemployment	46,941	67,981	67,491	67,491
3601 Workers' Compensation	82,954	103,039	101,737	101,737
	<u>2,102,426</u>	<u>2,616,425</u>	<u>2,617,985</u>	<u>2,632,281</u>



# FY23-24 Allegiance STEAM Academy - Chino

## Multi-Year Forecast

Revised 5/30/23

	2022-23	2023-24	2024-25	2025-26
	Prior Year	Budget	Forecast	Forecast
<b>Books and Supplies</b>				
4100 Textbooks and Core Curricula	270,755	151,475	154,505	157,595
4200 Books and Other Materials	60,882	62,400	63,648	64,921
4302 School Supplies	74,400	76,200	77,724	79,278
4305 Software	85,132	87,200	88,944	90,723
4310 Office Expense	95,208	97,600	99,552	101,543
4311 Business Meals	5,586	5,700	5,814	5,930
4400 Noncapitalized Equipment	107,995	60,700	61,914	63,152
4700 Food Services	272,355	155,308	158,414	161,582
	<u>972,312</u>	<u>696,583</u>	<u>710,514</u>	<u>724,725</u>
<b>Subagreement Services</b>				
5101 Nursing	315	300	306	312
5102 Special Education	191,731	196,500	200,430	204,439
5103 Substitute Teacher	137,140	140,500	143,310	146,176
5105 Security	114	100	102	104
	<u>329,301</u>	<u>337,400</u>	<u>344,148</u>	<u>351,031</u>
<b>Operations and Housekeeping</b>				
5201 Auto and Travel	1,607	1,600	1,632	1,665
5300 Dues & Memberships	21,868	22,400	22,848	23,305
5400 Insurance	116,820	119,700	122,094	124,536
5501 Utilities	102,782	105,300	107,406	109,554
5502 Janitorial Services	6,011	6,200	6,324	6,450
5531 ASB Fundraising Expense	673	700	714	728
5900 Communications	8,493	8,700	8,874	9,051
5901 Postage and Shipping	2,896	3,000	3,060	3,121
	<u>261,150</u>	<u>267,600</u>	<u>272,952</u>	<u>278,411</u>
<b>Facilities, Repairs and Other Leases</b>				
5603 Equipment Leases	45,514	46,600	47,532	48,483
5610 Repairs and Maintenance	3,257	3,300	3,366	3,433
	<u>48,771</u>	<u>49,900</u>	<u>50,898</u>	<u>51,916</u>
<b>Professional/Consulting Services</b>				
5801 IT	82,179	84,200	85,884	87,602
5802 Audit & Taxes	6,136	6,300	6,426	6,555
5803 Legal	25,766	26,400	26,928	27,467
5804 Professional Development	40,904	110,006	16,663	16,996
5805 General Consulting	37,591	38,500	39,270	40,055
5806 Special Activities/Field Trips	94,083	96,400	98,328	100,295
5807 Bank Charges	171	200	204	208
5808 Printing	3,043	3,100	3,162	3,225
5809 Other taxes and fees	4,508	4,600	4,692	4,786
5810 Payroll Service Fee	10,059	10,300	10,506	10,716
5811 Management Fee	271,893	241,889	246,727	251,661
5812 District Oversight Fee	257,249	312,254	324,001	334,742
5815 Public Relations/Recruitment	7,327	7,500	7,650	7,803
	<u>840,910</u>	<u>941,649</u>	<u>870,441</u>	<u>892,110</u>
<b>Depreciation</b>				
6900 Depreciation Expense	10,583	10,800	11,016	11,236
	<u>10,583</u>	<u>10,800</u>	<u>11,016</u>	<u>11,236</u>
<b>Interest</b>				
7438 Interest Expense	532	-	-	-
	<u>532</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenses</b>	<b>\$ 11,205,271</b>	<b>\$ 12,280,256</b>	<b>\$ 12,144,854</b>	<b>\$ 12,208,609</b>
<b>Surplus (Deficit)</b>	<b>\$ 727,225</b>	<b>\$ 266,530</b>	<b>\$ 93,188</b>	<b>\$ 375,626</b>
Fund Balance, Beginning of Year	\$ 5,277,829	\$ 6,005,054	\$ 6,271,585	\$ 6,364,772
<b>Fund Balance, End of Year</b>	<b>\$ 6,005,054</b>	<b>\$ 6,271,585</b>	<b>\$ 6,364,772</b>	<b>\$ 6,740,398</b>
	53.6%	51.1%	52.4%	55.2%

## FY23-24 Allegiance STEAM Academy - Chino

### Multi-Year Forecast

Revised 5/30/23

	2022-23	2023-24	2024-25	2025-26
	Prior Year	Budget	Forecast	Forecast
<b>Cash Flow Adjustments</b>				
Surplus (Deficit)	727,225	266,530	93,188	375,626
Cash Flows From Operating Activities				
Depreciation/Amortization	10,583	10,800	11,016	11,236
Public Funding Receivables	466,303	5,566	(30,989)	(31,536)
Grants and Contributions Rec.	-	-	-	-
Due To/From Related Parties	(197,028)	-	-	-
Prepaid Expenses	(27,408)	-	-	-
Other Assets	-	-	-	-
Accounts Payable	(134,500)	28,323	271	967
Accrued Expenses	170,113	-	-	-
Other Liabilities	(101,439)	-	-	-
Cash Flows From Investing Activities				
Purchases of Prop. And Equip.	(596,401)	-	-	-
Notes Receivable	-	-	-	-
Cash Flows From Financing Activities				
Proceeds from Factoring	-	-	-	-
Payments on Factoring	-	-	-	-
Proceeds(Payments) on Debt	-	-	-	-
Total Change in Cash	317,448	311,219	73,486	356,293
Cash, Beginning of Year	3,487,985	3,805,433	4,116,652	4,190,138
<b>Cash, End of Year</b>	<b>\$ 3,805,433</b>	<b>\$ 4,116,652</b>	<b>\$ 4,190,138</b>	<b>\$ 4,546,430</b>

# FY23-24 Allegiance STEAM Academy - Chino

## Monthly Cash Flow/Budget FY23-24

Revised 5/30/23

Actuals Through:

ADA = 912.00



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)	
<b>ADA = 912.00</b>																	
<b>Revenues</b>																	
<b>State Aid - Revenue Limit</b>																	
8011	LCFF State Aid	-	381,716	381,716	687,089	687,089	687,089	687,089	687,089	724,814	724,814	724,814	724,814	724,660	7,822,790	7,822,790	-
8012	Education Protection Account	-	-	45,600	-	-	45,600	-	-	45,600	-	-	-	45,600	182,400	182,400	-
8096	In Lieu of Property Taxes	-	140,720	281,439	187,626	187,626	187,626	187,626	347,662	173,831	173,831	173,831	173,831	2,403,275	2,403,275	-	
		-	522,436	708,755	874,715	874,715	920,315	874,715	874,715	1,118,075	898,645	898,645	898,645	944,091	10,408,465	10,408,465	-
<b>Federal Revenue</b>																	
8181	Special Education - Entitlement	-	6,654	6,654	11,977	11,977	11,977	11,977	12,635	12,635	12,635	12,635	12,635	12,635	136,371	136,371	-
8220	Federal Child Nutrition	-	-	-	7,094	13,478	13,478	13,478	13,478	13,478	13,478	13,478	13,478	26,957	141,878	141,878	-
8290	Title I, Part A - Basic Low Income	-	-	20,078	-	-	60,234	-	-	-	-	-	-	-	80,312	80,312	-
8291	Title II, Part A - Teacher Quality	-	-	4,108	-	-	12,323	-	-	-	-	-	-	-	16,430	16,430	-
8296	Other Federal Revenue	-	-	28,658	-	10,000	28,658	-	-	28,658	-	-	28,658	-	124,631	124,631	-
		-	6,654	59,497	19,071	35,456	126,670	25,456	25,456	54,771	26,114	26,114	54,771	39,592	499,623	499,623	-
<b>Other State Revenue</b>																	
8311	State Special Education	-	31,331	31,331	56,397	56,397	56,397	56,397	59,493	59,493	59,493	59,493	59,493	59,493	642,111	642,111	-
8520	Child Nutrition	-	-	-	671	1,276	1,276	1,276	1,276	1,276	1,276	1,276	2,552	13,429	13,429	-	
8550	Mandated Cost	-	-	-	-	-	17,248	-	-	-	-	-	-	-	17,248	17,248	-
8560	State Lottery	-	-	-	-	-	52,733	-	-	52,733	-	-	-	110,678	216,144	216,144	-
8599	Other State Revenue	-	-	187,442	-	-	187,442	-	187,442	-	-	-	187,442	-	749,766	749,766	-
		-	31,331	218,773	57,068	57,672	262,362	110,405	57,672	248,210	113,502	60,769	248,210	172,722	1,638,699	1,638,699	-
		-	560,421	987,026	950,854	967,843	1,309,347	1,010,576	957,843	1,421,057	1,038,260	985,527	1,201,626	1,156,405	12,546,787	12,546,787	-
<b>Total Revenue</b>																	
<b>Expenses</b>																	
<b>Certificated Salaries</b>																	
1100	Teachers' Salaries	360,320	360,320	360,320	360,320	360,320	360,320	360,320	360,320	360,320	360,320	360,320	-	-	3,963,516	3,963,516	-
1170	Teachers' Substitute Hours	9,291	9,291	9,291	9,291	9,291	9,291	9,291	9,291	9,291	9,291	9,291	-	-	102,200	102,200	-
1175	Teachers' Extra Duty/Stipends	8,455	8,455	8,455	8,455	8,455	8,455	8,455	8,455	8,455	8,455	8,455	-	-	93,000	93,000	-
1200	Pupil Support Salaries	43,525	43,525	43,525	43,525	43,525	43,525	43,525	43,525	43,525	43,525	17,330	-	-	496,110	496,110	-
1300	Administrators' Salaries	55,242	55,242	55,242	55,242	55,242	55,242	55,242	55,242	55,242	55,242	55,242	-	-	662,906	662,906	-
		476,833	476,833	476,833	476,833	476,833	476,833	476,833	476,833	476,833	476,833	476,833	72,572	-	5,317,732	5,317,732	-
<b>Classified Salaries</b>																	
2100	Instructional Salaries	-	102,285	102,285	102,285	102,285	102,285	102,285	102,285	102,285	102,285	102,285	-	-	1,022,849	1,022,849	-
2200	Support Salaries	36,242	43,691	43,691	43,691	43,691	43,691	43,691	43,691	43,691	43,691	19,211	-	-	492,368	492,368	-
2300	Classified Administrators' Salaries	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	-	-	75,000	75,000	-
2400	Clerical and Office Staff Salaries	34,426	34,426	34,426	34,426	34,426	34,426	34,426	34,426	34,426	34,426	29,463	-	-	408,150	408,150	-
2900	Other Classified Salaries	243	4,331	4,331	4,331	4,331	4,331	4,331	4,331	4,331	4,331	243	-	-	43,800	43,800	-
		77,161	190,984	190,984	190,984	190,984	190,984	190,984	190,984	190,984	190,984	55,167	-	-	2,042,168	2,042,168	-
<b>Benefits</b>																	
3101	STRS	91,075	91,075	91,075	91,075	91,075	91,075	91,075	91,075	91,075	91,075	13,861	-	-	1,015,687	1,015,687	-
3202	PERS	20,834	51,566	51,566	51,566	51,566	51,566	51,566	51,566	51,566	51,566	14,895	-	-	551,385	551,385	-
3301	OASDI	4,784	11,841	11,841	11,841	11,841	11,841	11,841	11,841	11,841	11,841	3,420	-	-	126,614	126,614	-
3311	Medicare	8,033	9,683	9,683	9,683	9,683	9,683	9,683	9,683	9,683	9,683	1,852	-	-	106,719	106,719	-
3401	Health and Welfare	53,750	53,750	53,750	53,750	53,750	53,750	53,750	53,750	53,750	53,750	53,750	-	-	645,000	645,000	-
3501	State Unemployment	3,399	3,399	3,399	3,399	3,399	3,399	16,995	13,596	6,798	3,399	3,399	-	-	67,981	67,981	-
3601	Workers' Compensation	7,756	9,349	9,349	9,349	9,349	9,349	9,349	9,349	9,349	9,349	1,788	-	-	103,039	103,039	-
		189,631	230,664	230,664	230,664	230,664	244,260	240,861	234,063	230,664	230,664	92,966	-	-	2,616,425	2,616,425	-
<b>Books and Supplies</b>																	
4100	Textbooks and Core Materials	-	37,869	37,869	37,869	37,869	-	-	-	-	-	-	-	-	151,475	151,475	-
4200	Books and Reference Materials	12,480	12,480	12,480	12,480	12,480	-	-	-	-	-	-	-	-	62,400	62,400	-
4302	School Supplies	6,350	6,350	6,350	6,350	6,350	6,350	6,350	6,350	6,350	6,350	6,350	-	-	76,200	76,200	-
4305	Software	7,267	7,267	7,267	7,267	7,267	7,267	7,267	7,267	7,267	7,267	7,267	-	-	87,200	87,200	-
4310	Office Expense	8,133	8,133	8,133	8,133	8,133	8,133	8,133	8,133	8,133	8,133	8,133	-	-	97,600	97,600	-
4311	Business Meals	475	475	475	475	475	475	475	475	475	475	475	-	-	5,700	5,700	-
4400	Noncapitalized Equipment	-	12,140	12,140	12,140	12,140	12,140	-	-	-	-	-	-	-	60,700	60,700	-
4700	Food Services	-	14,119	14,119	14,119	14,119	14,119	14,119	14,119	14,119	14,119	14,119	-	-	155,308	155,308	-
		34,705	98,833	98,833	98,833	98,833	48,484	36,344	36,344	36,344	36,344	36,344	-	-	696,583	696,583	-

**FY23-24 Allegiance STEAM Academy - Chino**

**Monthly Cash Flow/Budget FY23-24**

Revised 5/30/23

Actuals Through:

ADA = 912.00



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
<b>Subagreement Services</b>																
5101 Nursing	25	25	25	25	25	25	25	25	25	25	25	25	-	300	300	-
5102 Special Education	-	17,864	17,864	17,864	17,864	17,864	17,864	17,864	17,864	17,864	17,864	17,864	-	196,500	196,500	-
5103 Substitute Teacher	-	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	-	140,500	140,500	-
5105 Security	-	9	9	9	9	9	9	9	9	9	9	9	-	100	100	-
	25	30,670	30,670	30,670	30,670	30,670	30,670	30,670	30,670	30,670	30,670	30,670	-	337,400	337,400	-
<b>Operations and Housekeeping</b>																
5201 Auto and Travel	-	145	145	145	145	145	145	145	145	145	145	145	-	1,600	1,600	-
5300 Dues & Memberships	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	-	22,400	22,400	-
5400 Insurance	9,975	9,975	9,975	9,975	9,975	9,975	9,975	9,975	9,975	9,975	9,975	9,975	-	119,700	119,700	-
5501 Utilities	8,775	8,775	8,775	8,775	8,775	8,775	8,775	8,775	8,775	8,775	8,775	8,775	-	105,300	105,300	-
5502 Janitorial Services	517	517	517	517	517	517	517	517	517	517	517	517	-	6,200	6,200	-
5531 ASB Fundraising Expense	58	58	58	58	58	58	58	58	58	58	58	58	-	700	700	-
5900 Communications	725	725	725	725	725	725	725	725	725	725	725	725	-	8,700	8,700	-
5901 Postage and Shipping	-	-	300	300	300	300	300	300	300	300	300	300	-	3,000	3,000	-
	21,917	22,062	22,362	22,362	22,362	22,362	22,362	22,362	22,362	22,362	22,362	22,362	-	267,600	267,600	-
<b>Facilities, Repairs and Other Leases</b>																
5603 Equipment Leases	3,883	3,883	3,883	3,883	3,883	3,883	3,883	3,883	3,883	3,883	3,883	3,883	-	46,600	46,600	-
5610 Repairs and Maintenance	275	275	275	275	275	275	275	275	275	275	275	275	-	3,300	3,300	-
	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	-	49,900	49,900	-
<b>Professional/Consulting Services</b>																
5801 IT	7,017	7,017	7,017	7,017	7,017	7,017	7,017	7,017	7,017	7,017	7,017	7,017	-	84,200	84,200	-
5802 Audit & Taxes	-	-	-	2,100	2,100	2,100	-	-	-	-	-	-	-	6,300	6,300	-
5803 Legal	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	-	26,400	26,400	-
5804 Professional Development	-	-	11,001	11,001	11,001	11,001	11,001	11,001	11,001	11,001	11,001	11,001	-	110,006	110,006	-
5805 General Consulting	-	-	3,850	3,850	3,850	3,850	3,850	3,850	3,850	3,850	3,850	3,850	-	38,500	38,500	-
5806 Special Activities/Field Trips	-	-	-	-	-	32,133	32,133	32,133	-	-	-	-	-	96,400	96,400	-
5807 Bank Charges	-	-	20	20	20	20	20	20	20	20	20	20	-	200	200	-
5808 Printing	-	-	310	310	310	310	310	310	310	310	310	310	-	3,100	3,100	-
5809 Other taxes and fees	-	-	460	460	460	460	460	460	460	460	460	460	-	4,600	4,600	-
5810 Payroll Service Fee	858	858	858	858	858	858	858	858	858	858	858	858	-	10,300	10,300	-
5811 Management Fee	20,157	20,157	20,157	20,157	20,157	20,157	20,157	20,157	20,157	20,157	20,157	20,157	-	241,889	241,889	-
5812 District Oversight Fee	-	15,673	21,263	26,241	26,241	27,609	26,241	26,241	33,542	26,959	26,959	26,959	28,323	312,254	312,254	-
5815 Public Relations/Recruitment	-	-	750	750	750	750	750	750	750	750	750	750	-	7,500	7,500	-
	30,232	45,905	67,886	74,964	74,964	108,466	104,998	104,998	80,165	73,582	73,582	73,582	28,323	941,649	941,649	-
<b>Depreciation</b>																
6900 Depreciation Expense	900	900	900	900	900	900	900	900	900	900	900	900	-	10,800	10,800	-
	900	900	900	900	900	900	900	900	900	900	900	900	-	10,800	10,800	-
<b>Total Expenses</b>	<b>835,562</b>	<b>1,101,009</b>	<b>1,123,289</b>	<b>1,130,368</b>	<b>1,130,368</b>	<b>1,113,521</b>	<b>1,111,509</b>	<b>1,108,110</b>	<b>1,076,479</b>	<b>1,066,497</b>	<b>1,066,497</b>	<b>388,723</b>	<b>28,323</b>	<b>12,280,256</b>	<b>12,280,256</b>	<b>-</b>
<b>Monthly Surplus (Deficit)</b>	<b>(835,562)</b>	<b>(540,588)</b>	<b>(136,264)</b>	<b>(179,514)</b>	<b>(162,525)</b>	<b>195,827</b>	<b>(100,933)</b>	<b>(150,267)</b>	<b>344,578</b>	<b>(28,237)</b>	<b>(80,970)</b>	<b>812,903</b>	<b>1,128,082</b>	<b>266,530</b>	<b>266,530</b>	<b>-</b>

# FY23-24 Allegiance STEAM Academy - Chino

## Monthly Cash Flow/Budget FY23-24

Revised 5/30/23

Actuals Through:

ADA = 912.00



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(835,562)	(540,588)	(136,264)	(179,514)	(162,525)	195,827	(100,933)	(150,267)	344,578	(28,237)	(80,970)	812,903	1,128,082	266,530		
Cash flows from operating activities																
Depreciation/Amortization	900	900	900	900	900	900	900	900	900	900	900	900	-	10,800		
Public Funding Receivables	909,289	-	-	-	-	99,104	153,578	-	-	-	-	-	(1,156,405)	5,566		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	28,323	28,323		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Change in Cash</b>	<b>74,627</b>	<b>(539,688)</b>	<b>(135,364)</b>	<b>(178,614)</b>	<b>(161,625)</b>	<b>295,831</b>	<b>53,545</b>	<b>(149,367)</b>	<b>345,478</b>	<b>(27,337)</b>	<b>(80,070)</b>	<b>813,803</b>				
Cash, Beginning of Month	3,805,433	3,880,060	3,340,372	3,205,008	3,026,394	2,864,769	3,160,600	3,214,145	3,064,778	3,410,256	3,382,919	3,302,849				
Cash, End of Month	<b>3,880,060</b>	<b>3,340,372</b>	<b>3,205,008</b>	<b>3,026,394</b>	<b>2,864,769</b>	<b>3,160,600</b>	<b>3,214,145</b>	<b>3,064,778</b>	<b>3,410,256</b>	<b>3,382,919</b>	<b>3,302,849</b>	<b>4,116,652</b>				

# LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Allegiance STEAM Academy Fontana

CDS Code: 36-67710-0141952

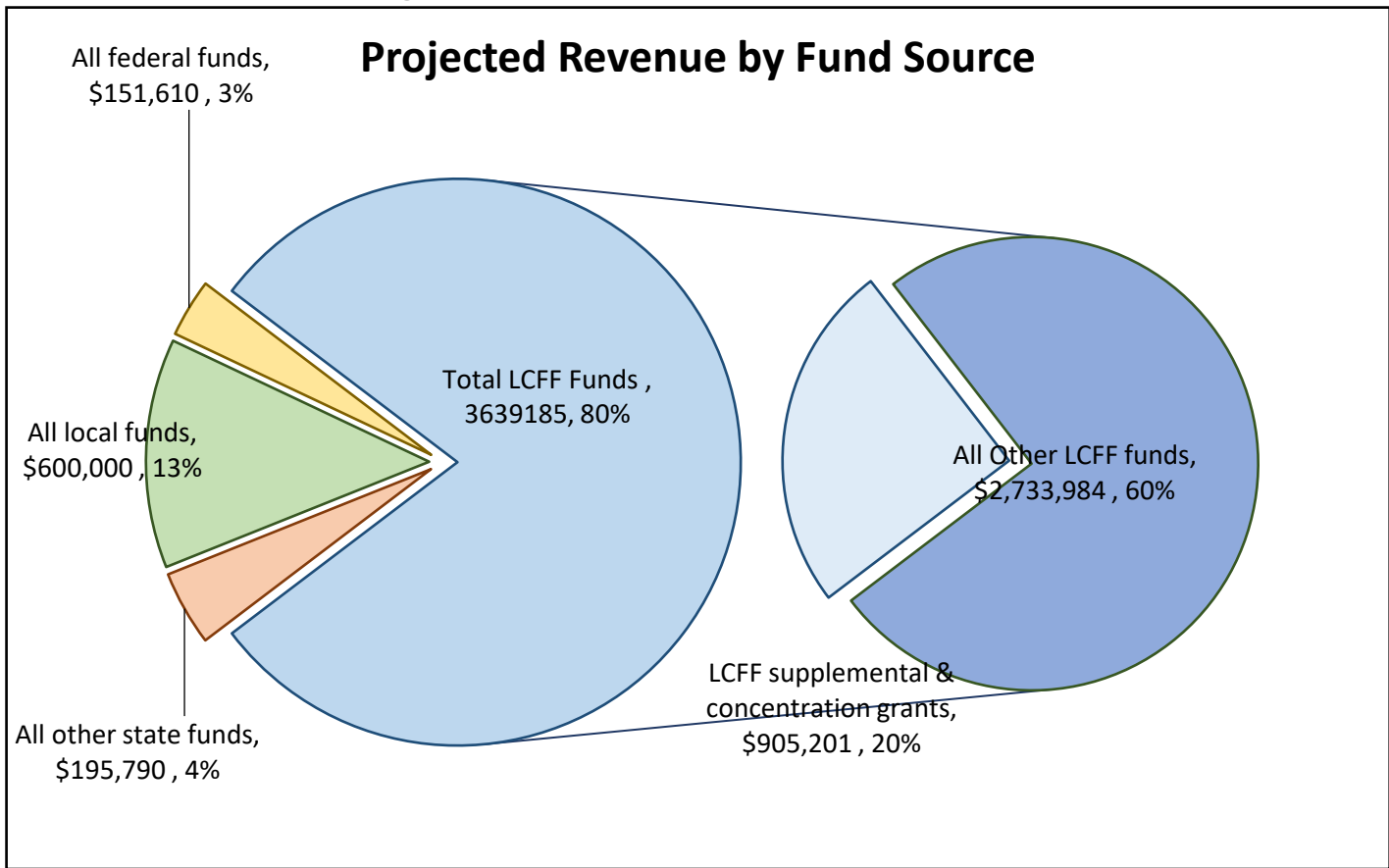
School Year: 2023-24

LEA contact information: Sebastian Cogneta, Chief Executive Officer Email: sebastian.cognetta@asathrive.

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

## Budget Overview for the 2023-24 School Year

### Projected Revenue by Fund Source

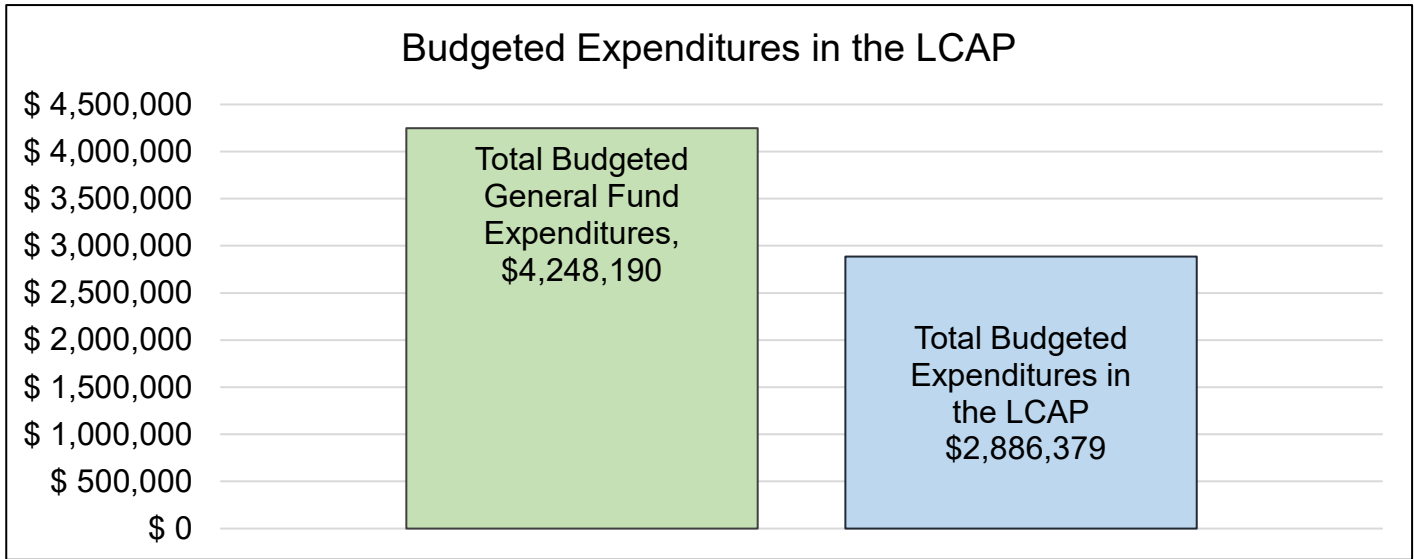


This chart shows the total general purpose revenue Allegiance STEAM Academy Fontana expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Allegiance STEAM Academy Fontana is \$4,586,585.00, of which \$3,639,185.00 is Local Control Funding Formula (LCFF), \$195,790.00 is other state funds, \$600,000.00 is local funds, and \$151,610.00 is federal funds. Of the \$3,639,185.00 in LCFF Funds, \$905,201.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

# LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Allegiance STEAM Academy Fontana plans to spend for 2023-24. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Allegiance STEAM Academy Fontana plans to spend \$4,248,190.00 for the 2023-24 school year. Of that amount, \$2,886,379.00 is tied to actions/services in the LCAP and \$1,361,811.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

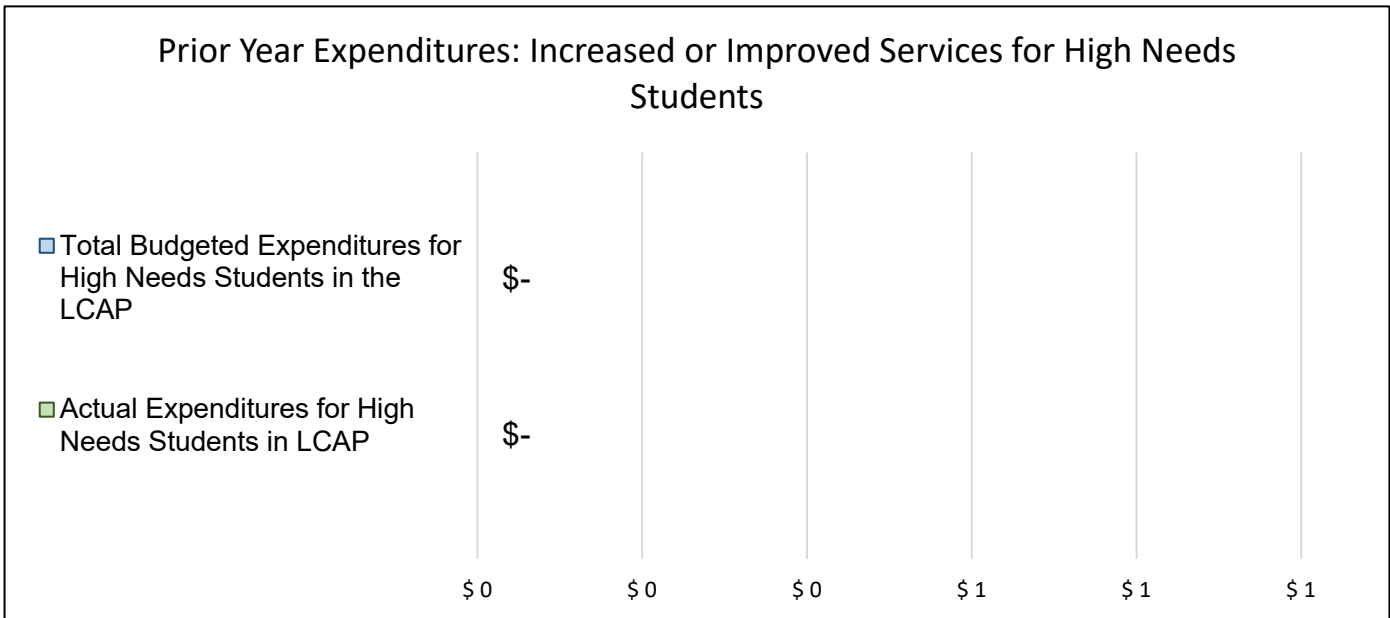
Budgeted General Fund Expenditures not included in the 2023-24 Local Control and Accountability Plan include facility rent, operating costs, and administrative expenses.

## Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

In 2023-24, Allegiance STEAM Academy Fontana is projecting it will receive \$905,201.00 based on the enrollment of foster youth, English learner, and low-income students. Allegiance STEAM Academy Fontana must describe how it intends to increase or improve services for high needs students in the LCAP. Allegiance STEAM Academy Fontana plans to spend \$905,201.00 towards meeting this requirement, as described in the LCAP.

# LCFF Budget Overview for Parents

## Update on Increased or Improved Services for High Needs Students in 2022-23



This chart compares what Allegiance STEAM Academy Fontana budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Allegiance STEAM Academy Fontana estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2022-23, Allegiance STEAM Academy Fontana's LCAP budgeted \$0.00 for planned actions to increase or improve services for high needs students. Allegiance STEAM Academy Fontana actually spent \$0.00 for actions to increase or improve services for high needs students in 2022-23.



# **Allegiance STEAM Academy - Fontana**

**Budget Narrative 2023/24**

**Presented by:**



# Allegiance STEAM Academy - Fontana

## Budget Narrative 2023/24

### Enrollment and Demographics

Allegiance STEAM Academy – Fontana (the School) budget is based on 266 enrolled students during 2023/24 and subsequent years. For each year of operations, the attendance rate is expected to be 95%. The 95% attendance rate will yield an average daily attendance (ADA) of 252.70 during 2023/24 and each year thereafter. These amounts are the driving factor for the majority of revenue sources as well as the basis for spending assumptions noted in the narrative below.

The demographics of the school have been budgeted following the district average and are anticipated to remain similar in following years, with a forecasted 81.85% unduplicated pupil percentage. The School’s LCFF calculation used this rate for calculating the supplemental grant funds.

### Enrollment and ADA

	2023-24	2024-25	2025-26
<b><i>Projected Enrollment &amp; ADA by Grade</i></b>			
TK-3	160	160	160
4-6	106	106	106
7-8	-	-	-
9-12	-	-	-
<b>Total Projected Enrollment</b>	<b>630</b>	<b>630</b>	<b>630</b>
<b>Average Daily Attendance (ADA)</b>			
ADA %	95%	95%	95%
<b>Total</b>	<b>252.70</b>	<b>252.70</b>	<b>252.70</b>

### Revenue

#### Local Control Funding Formula:

As referenced above, the ADA and unduplicated count are the driving factors in the School’s forecast LCFF calculation. To calculate this estimated amount, an updated FCMAT calculator (version 23.2.c) was used. The following are the assumptions that were used in the School’s calculation:

	2023-24	2024-25	2025-26
<b>Components of LCFF Funding</b>			
LCFF COLA	8.13%	3.54%	3.31%
Revenues per ADA	\$14,401	\$14,911	\$15,405
<b>Annual LCFF Funding</b>	<b>\$3,639,185</b>	<b>\$3,767,924</b>	<b>\$3,892,879</b>
<b>State Aid - Revenue Limit</b>			
LCFF State Aid	\$3,450,074	\$3,578,814	\$3,703,769
Education Protection Account	50,540	50,540	50,540
In Lieu of Property Taxes	138,571	138,571	138,571

The portion from in lieu of property taxes is \$548.36 per ADA (based on FUSD's 2022-23 P-1 apportionment) in each year of the projection. The Economic Protection Account (EPA) funds are budgeted based on the LCFF calculator. Changes in the rates of in lieu funding or EPA will be offset by changes to state aid.

Federal Revenue:

Special Education (IDEA) – The School receives Special Education (IDEA) funds through Desert Mountain SELPA. The funding is based on the SELPA's April 2023 projection.

Federal Child Nutrition – Funding is budgeted based on assumed rate of participation.

Federal funds have not been inflated in future years (a COLA increase of 0%) to be conservative.

Other State Revenue:

Special Education (AB602) – As referenced above, The School has based its State Special Education funding on participation in the Desert Mountain SELPA. The funding is based on the SELPA's April 2023 projection.

Child Nutrition – Funding is budgeted based on assumed rate of participation.

Mandate Cost Reimbursement – Since these funds are based on the prior year ADA, Mandate funds have not been included in year one of the budget.

Lottery – Lottery funding is based upon a projection of \$237 per ADA. Lottery funds are mainly allocated for general purpose use (\$170) with approximately 20% of the funds restricted for instructional materials (\$65).

Other State funds have not been inflated in future years (a COLA increase of 0%) to be conservative. Growth in future year forecast other state funding is determined by the rate of ADA growth.

Other Local Revenue:

During 2023/2024 only, the School has budgeted \$300,000 awarded by the Charter School Growth Fund, \$100,000 awarded by the Louis Calder Foundation, and \$200,000 awarded by the Silicon Schools.

**Expenses**

Personnel Expenses:

The School’s personnel costs represent the bulk of its annual expenditures. Multi-year salaries are forecast including COLA and minimum wage increases.

Benefits offered to staff include STRS for certificated staff, PERS for classified staff and health and welfare for full-time employees. The employer STRS contributions rates are consistent with current estimates beginning with 19.10% in 2023-2024, and future years. PERS contribution rates are 27.00% in 2023-24, 28.10% in 2024-25 and 28.80% in 2025-26. The health and welfare benefits are based on an annual employer cost of \$7,500 per participating full-time employee per year and increases each year of the projection with inflation.

	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
<b><i>Staffing (FTE)</i></b>			
Certificated Teacher	15	15	15
Certificated Pupil Support	6	6	6
Certificated Administrators	5	5	5
Classified Instructional Aides	14	14	14
Classified Administrators	1	1	1
Clerical and Other	5	5	5
<b>Total Instructional Staff</b>	<b>58</b>	<b>58</b>	<b>58</b>

Books and Supplies:

Books and supplies include approved curriculum and materials.

Noncapitalized equipment includes student and teacher computers and technology.

Books and supplies costs have been inflated in future years by a COLA increase of 2% annually. Growth in future year consumables is increased by the rate of enrollment growth.

Subagreement Services:

Special Education – The School will contract for professional services, including nursing, occupational therapy, and adaptive PE. The budgeted amounts are based on current requests for services extended across the entire year.

### Professional/Consulting Services:

This section of the forecast covers costs for outsourced professional services.

Professional costs include services such as auditing, legal, and consulting.

Management fee budgets the business/accounting services include budgeting, accounts payable, accounting, financial reporting, and other compliance reporting provided by Charter Impact.

District oversight fee budgets the CVUSD oversight fee (6.5%).

SPED encroachment budgets the Desert Mountain SELPA's fees based on the SELPA's April 2023 projection.

### Facilities:

The School has entered a facility use agreement with FUSD. No rent or utility expense has been budgeted for the facility.

The school has budgeted equipment leases for copiers and repairs and maintenance costs for the district facility.

### Operations and Housekeeping:

The School has budgeted for housekeeping costs such as janitorial, insurance, dues and memberships, and telecommunications. Costs have been inflated in future years by a COLA increase of 2% annually. Growth in future years is increased by the rate of ADA growth.

### **Fund Balance**

The 2023/24 budget anticipates an annual surplus of \$338,394 and a cumulative ending fund balance of \$430,978, 10.1% of annual expenses.

The cumulative fund balance is budgeted to grow to 22.0% (2024/25) and 23.8% (2025/26).

### **Cash Flow**

The budget provides the 2023/24 and 2023/24 monthly cash flow.

The School is forecast to end the year with \$716,184 cash on hand. The budget projects the repayment costs of the Intraorganizational loan with Allegiance STEAM Academy- Thrive over a period of five years at a rate of 1% per annum, to cover the cash shortfall during Fontana's growth phase.

# FY23-24 Allegiance STEAM Academy - Fontana

## Multi-Year Forecast

Revised 05/30/2023

	2022-23	2023-24	2024-25	2025-26
	Prior Year	Budget	Forecast	Forecast
<b>Assumptions</b>				
LCFF COLA	n/a	8.13%	3.54%	3.31%
Non-LCFF Revenue COLA	n/a	n/a	0.00%	0.00%
Expense COLA	n/a	2.00%	2.00%	2.00%
Enrollment		266.00	266.00	266.00
Average Daily Attendance	-	252.70	252.70	252.70
<b>Revenues</b>				
<b>State Aid - Revenue Limit</b>				
8011 LCFF State Aid	\$ -	\$ 3,450,074	\$ 3,578,814	\$ 3,703,769
8012 Education Protection Account	-	50,540	50,540	50,540
8096 In Lieu of Property Taxes	-	138,571	138,571	138,571
	-	3,639,185	3,767,924	3,892,879
<b>Federal Revenue</b>				
8181 Special Education - Entitlement	-	40,644	40,644	40,644
8220 Federal Child Nutrition	-	85,966	85,966	85,966
8290 Title I, Part A - Basic Low Income	-	10,000	10,000	10,000
8291 Title II, Part A - Teacher Quality	-	5,000	5,000	5,000
8294 Title V, Part B - PCSG	600,000	-	-	-
8296 Other Federal Revenue	-	10,000	10,000	10,000
	600,000	151,610	151,610	151,610
<b>Other State Revenue</b>				
8311 State Special Education	-	127,763	127,763	127,763
8520 Child Nutrition	-	8,137	8,137	8,137
8550 Mandated Cost	-	-	4,529	4,897
8560 State Lottery	-	59,890	59,890	59,890
	-	195,790	200,319	200,687
<b>Other Local Revenue</b>				
8990 Contributions, Restricted	380,000	600,000	500,000	-
	380,000	600,000	500,000	-
<b>Total Revenue</b>	<b>\$ 980,000</b>	<b>\$ 4,586,584</b>	<b>\$ 4,619,853</b>	<b>\$ 4,245,176</b>
<b>Expenses</b>				
<b>Certificated Salaries</b>				
1100 Teachers' Salaries	-	1,009,730	1,029,925	1,029,925
1170 Teachers' Substitute Hours	-	30,292	30,898	30,898
1200 Pupil Support Salaries	-	378,815	386,391	386,391
1300 Administrators' Salaries	162,648	326,552	333,083	333,083
	162,648	1,745,389	1,780,297	1,780,297
<b>Classified Salaries</b>				
2100 Instructional Salaries	4,123	282,623	288,276	288,276
2300 Classified Administrators' Salaries	12,948	25,000	25,500	25,500
2400 Clerical and Office Staff Salaries	19,081	189,900	193,698	193,698
	36,153	497,523	507,474	507,474
<b>Benefits</b>				
3101 STRS	32,107	333,369	340,037	340,037
3202 PERS	7,194	134,331	142,600	146,152
3301 OASDI	1,470	30,846	31,463	31,463
3311 Medicare	2,714	32,522	33,173	33,173
3401 Health and Welfare	8,570	247,500	252,450	252,450
3501 State Unemployment	1,033	23,030	23,030	23,030
3601 Workers' Compensation	854	31,401	32,029	32,029
	53,943	833,000	854,782	858,334

# FY23-24 Allegiance STEAM Academy - Fontana

## Multi-Year Forecast

Revised 05/30/2023

	2022-23	2023-24	2024-25	2025-26
	Prior Year	Budget	Forecast	Forecast
<b>Books and Supplies</b>				
4100 Textbooks and Core Curricula	8,846	63,175	64,439	65,727
4200 Books and Other Materials	-	12,635	12,888	13,145
4302 School Supplies	-	44,223	45,107	46,009
4305 Software	6,750	30,324	30,930	31,549
4310 Office Expense	9,326	16,625	16,958	17,297
4311 Business Meals	302	5,054	5,155	5,258
4400 Noncapitalized Equipment	182,561	270,450	75,859	77,376
4700 Food Services	-	94,103	95,985	97,904
	<u>207,785</u>	<u>536,588</u>	<u>347,320</u>	<u>354,266</u>
<b>Subagreement Services</b>				
5102 Special Education	17,143	84,204	85,888	87,606
5106 Other Educational Consultants	57,143	-	-	-
	<u>74,286</u>	<u>84,204</u>	<u>85,888</u>	<u>87,606</u>
<b>Operations and Housekeeping</b>				
5201 Auto and Travel	23	5,054	5,155	5,258
5300 Dues & Memberships	-	6,318	6,444	6,573
5400 Insurance	-	16,625	16,958	17,297
5502 Janitorial Services	-	3,791	3,866	3,944
5516 Miscellaneous Expense	159,430	-	-	-
5900 Communications	-	16,625	16,958	17,297
5901 Postage and Shipping	-	7,758	7,913	8,071
	<u>159,452</u>	<u>56,170</u>	<u>57,294</u>	<u>58,439</u>
<b>Facilities, Repairs and Other Leases</b>				
5603 Equipment Leases	-	12,635	12,888	13,145
5610 Repairs and Maintenance	-	18,953	19,332	19,718
	<u>-</u>	<u>31,588</u>	<u>32,219</u>	<u>32,864</u>
<b>Professional/Consulting Services</b>				
5801 IT	-	45,233	46,138	47,061
5802 Audit & Taxes	-	10,108	10,310	10,516
5803 Legal	17,459	25,270	25,775	26,291
5804 Professional Development	36,091	7,581	7,733	7,887
5805 General Consulting	13,413	2,527	2,578	2,629
5806 Special Activities/Field Trips	-	12,635	12,888	13,145
5807 Bank Charges	194	1,264	1,289	1,315
5808 Printing	-	7,758	7,913	8,071
5809 Other taxes and fees	45	1,769	1,804	1,840
5810 Payroll Service Fee	-	7,581	7,733	7,887
5811 Management Fee	-	86,169	87,893	89,650
5812 District Oversight Fee	-	236,547	244,915	253,037
5813 County Fees	-	2,527	2,578	2,629
5815 Public Relations/Recruitment	13,895	8,311	8,478	8,647
	<u>81,097</u>	<u>455,280</u>	<u>468,023</u>	<u>480,607</u>
<b>Interest</b>				
7438 Interest Expense	9,279	8,449	6,621	4,775
	<u>9,279</u>	<u>8,449</u>	<u>6,621</u>	<u>4,775</u>
<b>Total Expenses</b>	<b>\$ 784,643</b>	<b>\$ 4,248,190</b>	<b>\$ 4,139,916</b>	<b>\$ 4,164,661</b>
<b>Surplus (Deficit)</b>	<b>\$ 195,357</b>	<b>\$ 338,394</b>	<b>\$ 479,937</b>	<b>\$ 80,515</b>
Fund Balance, Beginning of Year	\$ (102,773)	\$ 92,584	\$ 430,978	\$ 910,915
<b>Fund Balance, End of Year</b>	<b>\$ 92,584</b>	<b>\$ 430,978</b>	<b>\$ 910,915</b>	<b>\$ 991,429</b>
	<b>11.8%</b>	<b>10.1%</b>	<b>22.0%</b>	<b>23.8%</b>

# FY23-24 Allegiance STEAM Academy - Fontana

## Multi-Year Forecast

Revised 05/30/2023

	2022-23	2023-24	2024-25	2025-26
	Prior Year	Budget	Forecast	Forecast
<b>Cash Flow Adjustments</b>				
Surplus (Deficit)	195,357	338,394	479,937	80,515
Cash Flows From Operating Activities				
Depreciation/Amortization	-	-	-	-
Public Funding Receivables	(90,882)	(444,169)	41,479	(11,614)
Grants and Contributions Rec.	-	-	-	-
Due To/From Related Parties	197,028	-	-	-
Prepaid Expenses	(11,589)	-	-	-
Other Assets	-	-	-	-
Accounts Payable	-	22,258	774	744
Accrued Expenses	6,840	-	-	-
Other Liabilities	-	-	-	-
Cash Flows From Investing Activities				
Purchases of Prop. And Equip.	(142,759)	-	-	-
Notes Receivable	-	-	-	-
Cash Flows From Financing Activities				
Proceeds from Factoring	-	-	-	-
Payments on Factoring	-	-	-	-
Proceeds(Payments) on Debt	-	(181,925)	(183,752)	(185,598)
Total Change in Cash	153,996	(265,442)	338,438	(115,954)
Cash, Beginning of Year	827,630	981,626	716,184	1,054,622
<b>Cash, End of Year</b>	<b>\$ 981,626</b>	<b>\$ 716,184</b>	<b>\$ 1,054,622</b>	<b>\$ 938,668</b>



# FY23-24 Allegiance STEAM Academy - Fontana

## Monthly Cash Flow/Budget FY23-24

Revised 05/30/2023

Actuals Through:

ADA = 252.70



		Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
<b>ADA = 252.70</b>																	
<b>Revenues</b>																	
<b>State Aid - Revenue Limit</b>																	
8011	LCFF State Aid	-	-	-	1,276,577	-	-	621,038	-	310,519	310,519	310,519	310,519	310,384	3,450,074	3,450,074	-
8012	Education Protection Account	-	-	12,635	-	-	12,635	-	-	12,635	-	-	-	12,635	50,540	50,540	-
8096	In Lieu of Property Taxes	-	-	-	36,028	11,086	11,086	11,086	11,086	19,400	9,700	9,700	9,700	9,700	138,571	138,571	-
		-	-	12,635	1,312,606	11,086	23,721	632,123	11,086	342,554	320,219	320,219	320,219	332,719	3,639,185	3,639,185	-
<b>Federal Revenue</b>																	
8181	Special Education - Entitlement	-	-	-	-	-	-	-	-	8,129	8,129	8,129	8,129	8,129	40,644	40,644	-
8220	Federal Child Nutrition	-	-	-	4,298	8,167	8,167	8,167	8,167	8,167	8,167	8,167	8,167	16,333	85,966	85,966	-
8290	Title I, Part A - Basic Low Income	-	-	2,500	-	-	7,500	-	-	-	-	-	-	-	10,000	10,000	-
8291	Title II, Part A - Teacher Quality	-	-	1,250	-	-	3,750	-	-	-	-	-	-	-	5,000	5,000	-
8296	Other Federal Revenue	-	-	-	-	10,000	-	-	-	-	-	-	-	-	10,000	10,000	-
		-	-	3,750	4,298	18,167	19,417	8,167	8,167	16,296	16,296	16,296	16,296	24,462	151,610	151,610	-
<b>Other State Revenue</b>																	
8311	State Special Education	-	-	-	-	-	-	-	-	25,553	25,553	25,553	25,553	25,553	127,763	127,763	-
8520	Child Nutrition	-	-	-	407	773	773	773	773	773	773	773	773	1,546	8,137	8,137	-
8560	State Lottery	-	-	-	-	-	-	-	-	-	-	-	-	-	59,890	59,890	-
		-	-	-	407	773	773	773	773	26,326	26,326	26,326	26,326	86,988	195,790	195,790	-
<b>Other Local Revenue</b>																	
8990	Contributions, Restricted	-	-	-	-	100,000	300,000	200,000	-	-	-	-	-	-	600,000	600,000	-
		-	-	-	-	100,000	300,000	200,000	-	-	-	-	-	-	600,000	600,000	-
<b>Total Revenue</b>		-	-	16,385	1,317,311	130,025	343,910	841,063	20,025	385,175	362,840	362,840	362,840	444,169	4,586,584	4,586,584	-
<b>Expenses</b>																	
<b>Certificated Salaries</b>																	
1100	Teachers' Salaries	91,794	91,794	91,794	91,794	91,794	91,794	91,794	91,794	91,794	91,794	91,794	-	-	1,009,730	1,009,730	-
1170	Teachers' Substitute Hours	2,524	2,524	2,524	2,524	2,524	2,524	2,524	2,524	2,524	2,524	2,524	2,524	-	30,292	30,292	-
1200	Pupil Support Salaries	32,878	32,878	32,878	32,878	32,878	32,878	32,878	32,878	32,878	32,878	32,878	17,153	-	378,815	378,815	-
1300	Administrators' Salaries	27,213	27,213	27,213	27,213	27,213	27,213	27,213	27,213	27,213	27,213	27,213	27,213	-	326,552	326,552	-
		154,409	154,409	154,409	154,409	154,409	154,409	154,409	154,409	154,409	154,409	154,409	46,890	-	1,745,389	1,745,389	-
<b>Classified Salaries</b>																	
2100	Instructional Salaries	-	28,262	28,262	28,262	28,262	28,262	28,262	28,262	28,262	28,262	28,262	-	-	282,623	282,623	-
2300	Classified Administrators' Salaries	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	-	25,000	25,000	-
2400	Clerical and Office Staff Salaries	15,825	15,825	15,825	15,825	15,825	15,825	15,825	15,825	15,825	15,825	15,825	15,825	-	189,900	189,900	-
		17,908	46,171	46,171	46,171	46,171	46,171	46,171	46,171	46,171	46,171	46,171	17,908	-	497,523	497,523	-
<b>Benefits</b>																	
3101	STRS	29,492	29,492	29,492	29,492	29,492	29,492	29,492	29,492	29,492	29,492	29,492	8,956	-	333,369	333,369	-
3202	PERS	4,835	12,466	12,466	12,466	12,466	12,466	12,466	12,466	12,466	12,466	12,466	4,835	-	134,331	134,331	-
3301	OASDI	1,110	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	1,110	-	30,846	30,846	-
3311	Medicare	2,499	2,908	2,908	2,908	2,908	2,908	2,908	2,908	2,908	2,908	2,908	940	-	32,522	32,522	-
3401	Health and Welfare	20,625	20,625	20,625	20,625	20,625	20,625	20,625	20,625	20,625	20,625	20,625	20,625	-	247,500	247,500	-
3501	State Unemployment	1,152	1,152	1,152	1,152	1,152	1,152	5,758	4,606	2,303	1,152	1,152	1,152	-	23,030	23,030	-
3601	Workers' Compensation	2,412	2,808	2,808	2,808	2,808	2,808	2,808	2,808	2,808	2,808	2,808	907	-	31,401	31,401	-
		62,125	72,314	72,314	72,314	72,314	72,314	76,920	75,768	73,465	72,314	72,314	38,525	-	833,000	833,000	-

# FY23-24 Allegiance STEAM Academy - Fontana

## Monthly Cash Flow/Budget FY23-24

Revised 05/30/2023

Actuals Through:

ADA = 252.70



		Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
<b>Books and Supplies</b>																	
4100	Textbooks and Core Materials	-	15,794	15,794	15,794	15,794	-	-	-	-	-	-	-	-	63,175	63,175	-
4200	Books and Reference Materials	2,527	2,527	2,527	2,527	2,527	-	-	-	-	-	-	-	-	12,635	12,635	-
4302	School Supplies	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	-	44,223	44,223	-
4305	Software	2,527	2,527	2,527	2,527	2,527	2,527	2,527	2,527	2,527	2,527	2,527	2,527	-	30,324	30,324	-
4310	Office Expense	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	-	16,625	16,625	-
4311	Business Meals	421	421	421	421	421	421	421	421	421	421	421	421	-	5,054	5,054	-
4400	Noncapitalized Equipment	-	54,090	54,090	54,090	54,090	54,090	-	-	-	-	-	-	-	270,450	270,450	-
4700	Food Services	-	8,555	8,555	8,555	8,555	8,555	8,555	8,555	8,555	8,555	8,555	8,555	-	94,103	94,103	-
		10,546	88,984	88,984	88,984	88,984	70,664	16,574	16,574	16,574	16,574	16,574	16,574	-	536,588	536,588	-
<b>Subagreement Services</b>																	
5102	Special Education	-	7,655	7,655	7,655	7,655	7,655	7,655	7,655	7,655	7,655	7,655	7,655	-	84,204	84,204	-
5106	Other Educational Consultants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	7,655	7,655	7,655	7,655	7,655	7,655	7,655	7,655	7,655	7,655	7,655	-	84,204	84,204	-
<b>Operations and Housekeeping</b>																	
5201	Auto and Travel	-	459	459	459	459	459	459	459	459	459	459	459	-	5,054	5,054	-
5300	Dues & Memberships	526	526	526	526	526	526	526	526	526	526	526	526	-	6,318	6,318	-
5400	Insurance	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	-	16,625	16,625	-
5502	Janitorial Services	316	316	316	316	316	316	316	316	316	316	316	316	-	3,791	3,791	-
5516	Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900	Communications	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	-	16,625	16,625	-
5901	Postage and Shipping	-	-	776	776	776	776	776	776	776	776	776	776	-	7,758	7,758	-
		3,613	4,073	4,848	4,848	4,848	4,848	4,848	4,848	4,848	4,848	4,848	4,848	-	56,170	56,170	-
<b>Facilities, Repairs and Other Leases</b>																	
5603	Equipment Leases	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	-	12,635	12,635	-
5610	Repairs and Maintenance	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	-	18,953	18,953	-
		2,632	2,632	2,632	2,632	2,632	2,632	2,632	2,632	2,632	2,632	2,632	2,632	-	31,588	31,588	-
<b>Professional/Consulting Services</b>																	
5801	IT	3,769	3,769	3,769	3,769	3,769	3,769	3,769	3,769	3,769	3,769	3,769	3,769	-	45,233	45,233	-
5802	Audit & Taxes	-	-	-	3,369	3,369	3,369	-	-	-	-	-	-	-	10,108	10,108	-
5803	Legal	2,106	2,106	2,106	2,106	2,106	2,106	2,106	2,106	2,106	2,106	2,106	2,106	-	25,270	25,270	-
5804	Professional Development	-	-	758	758	758	758	758	758	758	758	758	758	-	7,581	7,581	-
5805	General Consulting	-	-	253	253	253	253	253	253	253	253	253	253	-	2,527	2,527	-
5806	Special Activities/Field Trips	-	-	-	-	-	4,212	4,212	4,212	-	-	-	-	-	12,635	12,635	-
5807	Bank Charges	-	-	126	126	126	126	126	126	126	126	126	126	-	1,264	1,264	-
5808	Printing	-	-	776	776	776	776	776	776	776	776	776	776	-	7,758	7,758	-
5809	Other taxes and fees	-	-	177	177	177	177	177	177	177	177	177	177	-	1,769	1,769	-
5810	Payroll Service Fee	632	632	632	632	632	632	632	632	632	632	632	632	-	7,581	7,581	-
5811	Management Fee	7,181	7,181	7,181	7,181	7,181	7,181	7,181	7,181	7,181	7,181	7,181	7,181	-	86,169	86,169	-
5812	District Oversight Fee	-	-	821	85,319	721	1,542	41,088	721	22,266	20,814	20,814	20,814	21,627	236,547	236,547	-
5813	County Fees	-	-	-	632	-	-	632	-	-	632	-	-	632	2,527	2,527	-
5815	Public Relations/Recruitment	-	-	831	831	831	831	831	831	831	831	831	831	-	8,311	8,311	-
		13,688	13,688	17,430	105,929	20,699	25,732	62,540	21,541	38,875	38,055	37,423	37,423	22,258	455,280	455,280	-
<b>Interest</b>																	
7438	Interest Expense	773	761	748	736	723	710	698	685	673	660	647	634	-	8,449	8,449	-
		773	761	748	736	723	710	698	685	673	660	647	634	-	8,449	8,449	-
<b>Total Expenses</b>		<b>265,695</b>	<b>390,686</b>	<b>395,192</b>	<b>483,678</b>	<b>398,435</b>	<b>385,135</b>	<b>372,447</b>	<b>330,283</b>	<b>345,301</b>	<b>343,317</b>	<b>342,673</b>	<b>173,090</b>	<b>22,258</b>	<b>4,248,190</b>	<b>4,248,190</b>	<b>-</b>
<b>Monthly Surplus (Deficit)</b>		<b>(265,695)</b>	<b>(390,686)</b>	<b>(378,807)</b>	<b>833,633</b>	<b>(268,410)</b>	<b>(41,224)</b>	<b>468,616</b>	<b>(310,258)</b>	<b>39,873</b>	<b>19,523</b>	<b>20,167</b>	<b>189,750</b>	<b>421,911</b>	<b>338,394</b>	<b>338,394</b>	<b>-</b>

# FY23-24 Allegiance STEAM Academy - Fontana

## Monthly Cash Flow/Budget FY23-24

Revised 05/30/2023

Actuals Through:

ADA = 252.70



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(265,695)	(390,686)	(378,807)	833,633	(268,410)	(41,224)	468,616	(310,258)	39,873	19,523	20,167	189,750	421,911	338,394		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public Funding Receivables	-	-	-	-	-	-	-	-	-	-	-	-	(444,169)	(444,169)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	22,258	22,258		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	(15,091)	(15,104)	(15,116)	(15,129)	(15,141)	(15,154)	(15,167)	(15,179)	(15,192)	(15,205)	(15,217)	(15,230)	-	(181,925)		
Total Change in Cash	(280,786)	(405,790)	(393,923)	818,504	(283,551)	(56,378)	453,450	(325,437)	24,682	4,318	4,950	174,520				
Cash, Beginning of Month	981,626	700,840	295,050	(98,873)	719,631	436,080	379,702	833,152	507,715	532,396	536,714	541,664				
Cash, End of Month	<b>700,840</b>	<b>295,050</b>	<b>(98,873)</b>	<b>719,631</b>	<b>436,080</b>	<b>379,702</b>	<b>833,152</b>	<b>507,715</b>	<b>532,396</b>	<b>536,714</b>	<b>541,664</b>	<b>716,184</b>				

**Allegiance STEAM Academy Thrive, Fontana**  
 School Calendar 2023-24  
 177 School Days

July 2023						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August 2023						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

September 2023						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October 2023						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November 2023						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December 2023						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

January 2024						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February 2024						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

March 2024						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April 2024						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May 2024						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June 2024						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Revised: May 30, 2023  
 Board Approved  
 School Closed-Holiday

First and last day of school  
 School Closed

Minimum Day  
 Teacher Work Day/Non-Student Day

**Allegiance STEAM Academy Thrive, Fontana  
School Calendar 2023-24**

**IMPORTANT DATES**

August 1-11, 2023	Launch (Staff Professional Development)
August 10, 2023	Meet Your Wolfpack / Meet Your Teacher Day
August 14, 2023	First Day of School
August 17, 2023	Back to School Night (Minimum Day)
September 4, 2023	School Closed - Labor Day
September 22, 2023	Professional Development - Non-student Day
September 25-29, 2023	Triad Conferences (Minimum Days)
October 30-31, 2023	Professional Development - Non-student Days
November 8, 2023	End of Trimester 1
November 10, 2023	School Closed - Veterans Day (obs.)
November 20-24, 2023	Fall Break
Dec 18, 2023- Jan 2, 2024	Winter Break
January 15, 2024	School Closed - Martin Luther King, Jr. Day
February 12, 2024	School Closed - Abraham Lincoln's Birthday
February 19, 2024	School Closed - Presidents' Day
February 21-22, 2024	Student-led Celebrations (Minimum Days)
February 28, 2024	End of Trimester 2
March 18-25, 2024	Spring Break
May 27, 2024	School Closed - Memorial Day
May 22-23, 2024	STEAM LIVE (Minimum Days)
May 29, 2024	8th Grade Promotion (Minimum Day)
May 30, 2024	Last Day of School, End of Trimester 3 (Minimum Day)
May 31, 2024	Teacher Work Day / Non-student Day

# Allegiance STEAM Academy Thrive, Chino

## School Calendar 2023-24

177 School Days

July 2023						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August 2023						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

September 2023						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October 2023						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November 2023						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December 2023						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

January 2024						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February 2024						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

March 2024						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April 2024						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May 2024						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June 2024						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Revised: May 30, 2023  
 Board Approved

First and last day of school  
 School Closed

Minimum Day  
 Teacher Work Day/Non-Student Day

**Allegiance STEAM Academy Thrive  
School Calendar 2023-24**

**IMPORTANT DATES**

August 1-4, 2023	Launch Week (Staff Professional Development)
August 3, 2023	Meet Your Wolfpack / Meet Your Teacher Day
August 7, 2023	School Closed
August 8, 2023	First Day of School
August 10, 2023	Back to School Night (Minimum Day)
September 4, 2023	School Closed - Labor Day
September 15, 2023	Professional Development - Non-student Day
September 18-21, 2023	Triad Conferences (Minimum Days)
October 30-31, 2023	Professional Development - Non-student Days
November 2, 2023	End of Trimester 1
November 10, 2023	School Closed - Veterans Day (obs.)
November 20-24, 2023	Fall Break
Dec 18, 2023- Jan 2, 2024	Winter Break
January 15, 2024	School Closed - Martin Luther King, Jr. Day
February 7-8, 2024	Student-led Celebrations (Minimum Days)
February 12, 2024	School Closed - Abraham Lincoln's Birthday
February 19, 2024	School Closed - Presidents' Day
February 22, 2024	End of Trimester 2
March 25-April 1, 2024	Spring Break
May 15-16, 2024	STEAM LIVE (Minimum Days)
May 22, 2024	8th Grade Promotion (Minimum Day)
May 23, 2024	Last Day of School, End of Trimester 3 (Minimum Day)
May 24, 2024	Teacher Work Day / Non-student Day



# QUOTE

Ship To: 8045 FM 359 Suite 208, Fulshear, TX 77441  
 Bill To: 2717 Commercial Center Blvd Suite E200, Katy TX 77494  
 Main: +(866) 806-3311

DATE
12-May-23

CUSTOMER - BILL TO (Name / Address):	CUSTOMER - SHIP TO (Name / Address):
Rodrigo	Rodrigo
ATT: Rodrigo	ATT: Rodrigo
5862 C Street, Chino, CA 91710	5862 C Street, Chino, CA 91710
Phon: 909 906 5501	Phone: 909 906 5501
Email <a href="mailto:rodrigo@optivait.com">rodrigo@optivait.com</a>	Email: rodrigo@optivait.com

QUOTE #	QUOTE EXPIRY	Warranty	SALES REP	PAYMENT TERMS	SHIP VIA	PO Number	CURRENCY
MS-0074	17-May-23	Standard	Suqlain	Pre-Payment	FedEx Ground		USD

ITEM	DESCRIPTION	Cond.	Lead Time	Qty	COST/UNIT	AMOUNT
IFP7550-E4	ViewSonic MN IFP7550-E4 75 IFP BDL w IFP7550LB-WIFI-001VB-STND-005 Retail	New	Stock	10	\$ 4,289.99	\$ 42,899.90
VPC25-W53-P1	Viewsonic ViewBoard VPC25-W53-P1 Digital Signage Appliance - Intel Core i5 i5-10400T 2 GHz - 16 GB DDR4 SDRAM - 256 GB SSD - 2160p - HDMI - USB - Wireless LAN - Bluetooth - Ethernet - Windows 10 Pro (64-bit) - TAA Compliance	New	Stock	10	\$ 1,148.99	\$ 11,489.90
					\$ 0.00	\$ 0.00
					\$ 0.00	\$ 0.00
					\$ 0.00	\$ 0.00
					\$ 0.00	\$ 0.00
	<b>In Stock</b>				\$ 0.00	\$ 0.00
	<b>Account Title: HNS Technology INC</b>				\$ 0.00	\$ 0.00
	Account Number: 586038848114				\$ 0.00	\$ 0.00
	Routing Number: 113000023 /111000025 (Paper & Electronic)				\$ 0.00	\$ 0.00
	026009593 (Wires)				\$ 0.00	\$ 0.00
	Bank Name:Bank of America				\$ 0.00	\$ 0.00
	Address : 2717 Commercial Center Boulevard, Suite E200 Katy Texas 77494				\$ 0.00	\$ 0.00
					\$ 0.00	\$ 0.00
					\$ 0.00	\$ 0.00

<b>TOTAL</b>	<b>\$ 54,389.80</b>
<b>FREIGHT</b>	<b>\$ 2,999.00</b>
<b>TAX @7.75 %</b>	<b>\$ 4,215.21</b>
<b>CC/Stripe 3.50%</b>	<b>\$ 2,156.14</b>
<b>GRAND TOTAL....</b>	<b>\$ 63,760.15</b>

- 1 Pre-Payment terms: CC, STRIPE & Bank-Wire (On CC/STRIPE payments 3.5% fee will be charged)
- 2 Shipping if **NOT Specified Above** then will be charged at actual
- 3 New Quote on same article automatically **CANCELS** the price offered in previous date
- 4 Any applicable **TAX** will be added to quoted prices **OR**
- 5 Tax Exemption Certificate Copy would be required with PO

**REMARKS: Above prices are subject to change without any prior notice**



QUOTE #	DATE	ACCOUNT #
PCNAQ119507	5/15/2023	0023846496

**BILL TO:**  
RODRIGO LUCATERO  
OPTIVA IT  
222 N MOUNTAIN AVE  
UPLAND, CA 91786

**SHIP TO:**  
RODRIGO LUCATERO  
OPTIVA IT  
222 N MOUNTAIN AVE  
UPLAND, CA 91786

ACCOUNT MANAGER	SHIPPING METHOD	TERMS
Maxwell Elghanian 800-235-4050 x 2194	Expedited Ground Delivery	

QTY	ITEM NO.	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
10	8FD602	ViewSonic ViewBoard IFP7550-E4 Collaboration Display	\$3703.43	\$37034.30
10	5TQ301	VIEWSONIC 4-5YR EXTENDED WARRANTY ONSITE REPAIR FOR 70-79IN INTERACTIVE DISP  <b>Item Info:</b> Restricted returns - Special Order Item.	\$402.71	\$4027.10
10	9JY879	ViewSonic ViewBoard VPC25-W53-P1 Digital Signage Appliance	\$1084.21	\$10842.10
1	8TP636	VIEWSONIC ACCESSORIAL FREIGHT OPTION VS-FS-02 FOR SVCS BEYOND INSIDE DEL  <b>Item Info:</b> Restricted returns - Special Order Item.	\$375.00	\$375.00

This quote is subject to PCNation's Terms of Sale at [https://www.pcnation.com/web/terms\\_of\\_sale.aspx](https://www.pcnation.com/web/terms_of_sale.aspx)  
For additional information, contact your PCNation Account Manager, **Maxwell Elghanian**

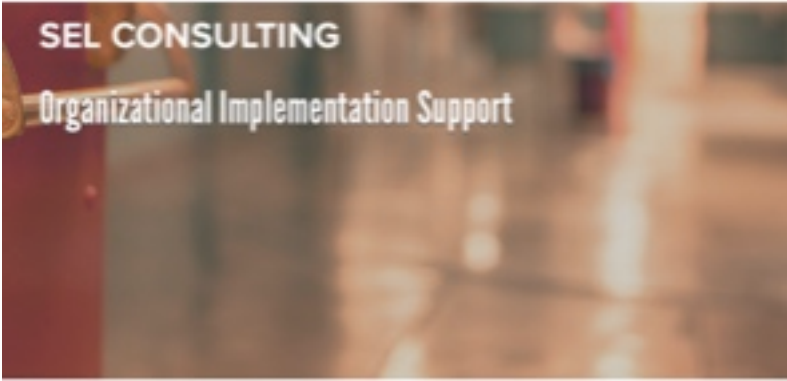
Subtotal:	\$52278.50
Shipping:	\$223.84
Tax:	\$3756.83
<b>Grand Total:</b>	<b>\$56259.17</b>

Thank you for taking the time to review this document for accuracy.

Maxwell Elghanian  
Account Manager  
PCNation  
500 Central Avenue  
Northfield, IL 60093  
800-235-4050 x 2194  
Fax: 847-400-5277  
maxwell.e@pcnation.com  
Please visit us at [www.pcnation.com](http://www.pcnation.com)

**Please remit payment to:**  
PCNation  
500 Central Avenue  
Northfield, IL 60093

All pricing subject to change. PCNation reserves the right to make adjustments due to changing market conditions, product discontinuation, manufacturer price changes, errors in advertisements and other extenuating circumstances.



## SEL CONSULTING

### Organizational Implementation Support

## SEL Consulting Services

We work with leaders interested in designing systems and structures to address the below recommendations by incorporating the attitudes and practices of Empowered Humanity Theory. Our consulting process is driven by clients' stated needs, and hopeful outcomes and is specifically tailored. Below are some examples of what SEL consulting could include.





- Set a vision for student success that prioritizes the whole child.
- Transform learning settings so they are physically and emotionally safe and foster strong bonds among students and adults.
- Change instruction to teach students social, emotional and cognitive skills; embed these skills in academics and school-wide practices.
- Build adult expertise in child and adolescent development.
- Align resources and leverage partnerships across schools, families, and communities to address the whole child.
- Forge closer connections between research and practice to generate useful, actionable information for educators

EmpowerED Pathways

PO Box 243  
Golden, TX 75444  
(512) 999-6328

## Quote For Services

Submitted on 05/23/2023

**Quote for SEL, DEI and antiracism consulting**

Alliegiance STEAM Academy  
5862 C St  
Chino, CA

**Project**

SEL, DEI & antiracism support

**Date(s) of Service**

Summer 2023-June 2024

Description	Qty	Unit price	Total price
In person full day consultant fee	5	\$2,200.00	\$11,000.00
<b>Meal Rate</b>	5	\$64.00	\$320.00
Lodging	5	\$120.00	\$600.00
RT mileage to airport	4	\$121.68	\$486.72
RT airfare	4	\$450.00	\$1,800.00
Ground Transportation	3	\$250	\$750.00
Airport Parking	4	\$70	\$280.00

TOTAL

\$15,236.72

\*This quote includes all phone and email correspondence and consultant preparation time needed to fulfill the project's mission

Carissa Marin



Professional  
Development Specialist

Mobile:  
(951) 640-5474

Email:  
cmsocalprep@gmail.com

**Qualifications:**

11 Years in Professional  
Development & Coaching

TK-12 Experience

Design Thinking Advisory Board  
(UCR Professional Studies)

SEL in Action Grant Awardee  
(NoVo Foundation,  
EducationFirst)

**Areas of Expertise:**

STEAM and Makerspace

Content Area Literacy

Social & Emotional Learning

Culturally Responsive Education

Curricular Frameworks

Content Standards

# SEL Makerspace Proposal

## Introduction

The Collaborative for Academic, Social, and Emotional Learning (CASEL) defines social and emotional learning (SEL) as an integral part of education and human development while focusing on the following competencies: self-management, self-awareness, relationship skills, social awareness, and responsible decision-making. A Makerspace allows students to practice and apply CASEL’s competencies by encouraging students to set goals, make mistakes, and fail safely. When coupled together, an SEL Makerspace provides students with an outlet to express their emotions in a creative way through hands-on experiences.

## Objectives

To successfully implement SEL Makerspaces:

- Consultant will conduct needs assessment with administration to determine the best model for the school site within the allotted budget.
- Consultant will provide training/workshops to build teacher capacity with 90% of teachers feeling ready to implement SEL Makerspace.
- Consultant will visit school site to coach teachers and students in the facilitation of SEL Makerspaces (differentiated support and coaching, until 100% implementation).

## Approach

The creation, implementation, and facilitation of the SEL Makerspace will be rooted in CASEL’s framework for SEL. The training and coaching for implementation and sustainability will be a synthesis of Elena Aguilar’s *Coaching for Equity*, Jennifer E. Roger’s *The SEL Coach*, and a modified version of Jim Knight’s *Impact Cycle* coaching model.

Professional Development will take place through the following formats:

- Face-to-face full or half day sessions for all staff involved (2-3 days)
- Coaching Cycles that include a demonstration, debrief, observation and reflection (differentiated cycles based on teacher/student need, 2-3 days)
- Virtual office hours (1 hour per session, frequency TBD)

## Schedule of Project Activities

Project Activity	Person Responsible	Start Date	Completion Date
Needs Assessment	Consultant and Admin	April 2023	June 2023
Purchase Supplies	School Site, Admin	June 2023	July/August 2023
Supply Organization/Set-Up	Consultant, Admin, Teachers?	August 2023	September 2023
2-3 Full or Half Day Staff Trainings	Consultant	August 2023	May 2024
Coaching Cycles	Consultant	August 2023	December 2023
Virtual Office Hours	Consultant	August 2023	May 2024

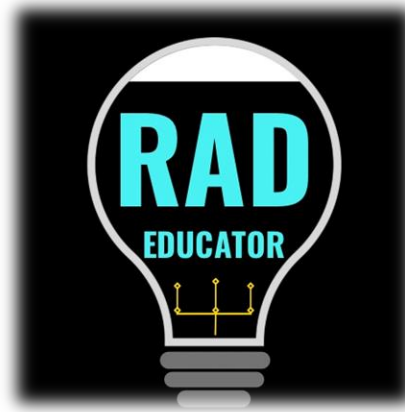
## Your Investment

Project Activity	Rate	Hours	Price
Full Day Training	\$250	8	\$2,000
Half Day Training	\$250	5	1,250
Coaching Day	\$250	8+	2,000+
Virtual Office Hours	\$150	1 (frequency TBD)	\$150+
Supply Inventory/Set-Up	\$200	As needed	\$200+

**Carissa Marin**

3050 Mission Inn Ave, Apt. 200, Riverside, CA, 92507  
Phone (951) 640-5474

**TO:**  
Miguel Espinoza  
Allegiance STEAM Academy, Fontana  
5862 C St.  
Chino, Ca, 91710  
(909) 465-5405



**INVOICE**

INVOICE #0090  
DATE: 5/31/2023

**COMMENTS OR SPECIAL INSTRUCTIONS:**

THREE PAYMENTS FOR SUBTOTAL DUE ON OR BEFORE THE FIRST DAY OF EACH TRIMESTER.  
CONTRACT PERIOD JULY 1, 2023 THROUGH MAY 31, 2024.

SALESPERSON	P.O. NUMBER	REQUISITIONER	PROJECT TITLE	TERMS
Carissa Marin	0090	RAD Educator	SEL IMPLEMENTATION	Due on receipt

HOURS	DESCRIPTION	HOURLY RATE/ FLAT RATE	TOTAL
8 hours per day	4 Full Day Professional Development Days	\$2,000.00	\$8,000.00
8 hours per day	4 Coaching Days	\$2,000.00	\$8,000.00
1.5 hours per day	3 Night Family Zoom Presentations	\$400.00	\$1,200.00
1 hour per day	38 Zoom Office Hour Sessions	\$150.00	\$5,700.00
1 hour per day	8 Zoom Planning Meetings	\$150.00	\$1,200.00
SUBTOTAL			24,100.00
33% PORGRESS BILLING TOTAL DUE			\$8,033.33

Make all checks payable to Carissa Marin.  
If you have any questions concerning this invoice, contact: Carissa Marin (951) 640-5474 or cmsocalprep@gmail.com.

**THANK YOU FOR YOUR BUSINESS!**



California Public Employees' Retirement System  
P.O. Box 942709  
Sacramento, CA 94229-2709  
(888) CalPERS (or 888-225-7377)  
TTY: (877) 249-7442  
[www.calpers.ca.gov](http://www.calpers.ca.gov)

Reference No.:  
Circular Letter No.: 200-024-15  
Distribution: XII, XVI  
Special:

## Circular Letter

May 22, 2015

TO: **SCHOOL EMPLOYERS**

SUBJECT: **NEW APPLICANT QUESTIONNAIRE FOR SCHOOLS REQUESTING TO PARTICIPATE IN THE CALPERS PLAN**

This Circular Letter is intended to provide school employers with updated information since CalPERS issued Circular Letter 200-013-12, entitled "Internal Revenue Service Advance Notice of Proposed Rulemaking Regarding Definition of a Governmental Plan," and Circular Letter 200-022-013, entitled "New Applicant Questionnaire for Entities Requesting to Participate in CalPERS Benefit Plans." Specifically, this Circular Letter is to inform you about recent guidance under consideration by the Internal Revenue Service (IRS) and the Treasury Department relating to charter school participation in a governmental plan, such as the CalPERS Plan. This Circular Letter also includes an updated School Applicant Questionnaire that charter schools will be required to complete. Each charter school applicant will be reviewed on a case-by-case basis using the revised eligibility criteria to determine whether it may participate in the CalPERS Plan.

### **Background**

As discussed in Circular Letter 200-013-012, the IRS issued an Advance Notice of Proposed Rulemaking (ANPRM) regarding the definition of a "governmental plan" under Section 414(d) of the Internal Revenue Code (IRC). The ANPRM included a draft of anticipated proposed regulations that created a "facts and circumstances" test for determining whether an entity is eligible to participate in a governmental plan and invited public comment. In June 2012, CalPERS submitted comments to the IRS. Additionally, and as discussed in Circular Letter 200-022-013, CalPERS incorporated the criteria contained in the ANPRM's proposed regulations into the eligibility review procedures for all new employer applicants, including charter schools.

### **Notice 2015-07**

The IRS received over 2000 comments on its ANPRM relating to the definition of a "governmental plan", many of which concerned charter schools. In response, the IRS and the Treasury Department issued Notice 2015-07 entitled "Relief for Certain Participants in § 414(d) Plans (Notice 2015-07)." Notice 2015-07 provides further information about what the IRS is considering regarding charter schools under the regulations, and transition relief prior to the effective date of the final regulation. A copy of Notice 2015-07 is available on the IRS website at <http://www.irs.gov/pub/irs-drop/n-15-07.pdf>.



In Notice 2015-07, the IRS and Treasury Department stated that they are considering proposing regulations under Section 414(d). Notice 2015-07 specifies that a state or local retirement system that covers employees of a public charter school will not fail to be a governmental plan merely because the system permits employees of an entity to enroll in the system if the entity satisfies the requirements listed in paragraphs (a) through (e) below:

(a) The entity is a nonsectarian independent public school that serves a governmental purpose by providing tuition-free elementary or secondary education, or both.

(b) The entity is established and operated in accordance with a specific state statute authorizing the granting of charters to create independent public schools or authorizing the establishment of independent public schools.

(c) Participation in the state or local retirement system by the entity's employees is expressly required or permitted under applicable law.

(d) The entity satisfies either paragraph (d)(1) or (d)(2) below.

(1) The entity's governing board or body is controlled by a state, political subdivision of a state, or agency or instrumentality of a state or of a political subdivision of a state. For this purpose, either (i) a state, political subdivision of a state, or an agency or instrumentality of a state or political subdivision of a state must have the power to nominate, appoint, remove, and replace a majority of the members of the entity's governing board or body, or (ii) a majority of the members of the entity's governing board or body must be publicly nominated and elected.

(2) In lieu of satisfying the requirements in paragraph (d)(1), the entity satisfies the requirements in paragraphs (d)(2)(i) through (d)(2)(iii) below.

(i) The primary source of the entity's funding is from a state, political subdivision of a state, or agency or instrumentality of a state or political subdivision of a state.

(ii) The rights of the entity's employees to their accrued benefits under the state or local retirement system are not dependent on whether the entity continues to participate in the system and, in the event the entity ceases participation, a governmental entity has responsibility for the accrued benefits of the entity's employees, including the continued funding of the accrued benefits, to no lesser extent than a governmental entity has responsibility for the continued funding of the accrued benefits of the employees of any other participating employer in the system in the event that other employer were to cease to be a participating employer.

(iii) The entity is part of a local educational agency, as defined in 20 U.S.C. § 7801(26) (or is its own local educational agency), and is subject to the significant regulatory control and oversight by a state, political subdivision of a state, or agency or instrumentality of a state or political subdivision of a state, as described in paragraphs (d)(2)(iii)(1) and (d)(2)(iii)(2) below.

(1) The entity is held accountable by an authorized public chartering agency as defined in 20 U.S.C. § 7221i(4), which has the power to approve, renew, and revoke the charter of the entity. For this purpose, the authorized public chartering agency must be authorized under state law to approve charters for the creation of independent public schools and to hold the entity accountable for results.

(2) The entity is required to comply with health and safety standards, as well as academic and financial accountability standards, that are similar to those that are generally applicable to other public schools in the state.

(e) All financial interests of ownership in the entity are held by a state, political subdivision of a state, or agency or instrumentality of a state or of a political subdivision of a state. A state, political subdivision of a state, or agency or instrumentality of a state or political subdivision of a state is not treated as holding all financial ownership interests in an entity unless, upon dissolution or final liquidation of the entity, the entity's governing documents require the entity's net assets to be distributed to another public school that meets the requirements in (a) through (e) above or to a state, political subdivision of a state, or agency or instrumentality thereof.

This Circular Letter is not intended to be an analysis of Notice 2015-07 nor a definitive statement on the impact on the CalPERS plan, its members and employers, and it should not be relied upon as such.

### **School Applicant Questionnaire for Charter Schools**

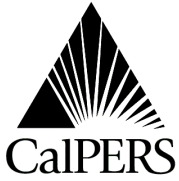
Although the proposed regulations under Section 414(d) of the IRC are not final, and could be revised during the official regulatory process, CalPERS has aligned its eligibility criteria for charter schools in accordance with Notice 2015-07, meaning charter schools that are eligible under Notice 2015-07 and the Public Employees' Retirement Law will generally be eligible to participate in the CalPERS Plan. In this regard, CalPERS has developed a new School Applicant Questionnaire. New charter school applicants will be required to complete the attached School Applicant Questionnaire as the first step in the application process. In addition, the School Applicant Questionnaire will be available on the CalPERS website at <http://www.calpers.ca.gov/index.jsp?bc=/employer/interested/retirement/contract-requirements.xml>. CalPERS recommends charter school applicants consult with independent legal counsel if they have questions regarding their eligibility to participate in the CalPERS Plan.

The School Applicant Questionnaire is the first step in the eligibility review process and CalPERS may require additional documentation from entities during the application process. CalPERS' receipt and review of the School Applicant Questionnaire and/or supporting documentation is not an offer to contract, nor is there any guarantee an applicant will be eligible to participate in the CalPERS Plan. Therefore, you cannot withhold CalPERS retirement contributions from any employees of the Employer in anticipation of eligibility to participate in the CalPERS Plan, nor can you report the Employer's employees under any other agency currently participating in the CalPERS Plan.

We hope you find this information helpful. If you have any questions regarding the School Applicant Questionnaire or the application process, please contact the Customer Contact Center at **888 CalPERS** (or **888-225-7377**).

RENEE OSTRANDER, Chief  
Employer Account Management Division

Attachment:  
School Applicant Questionnaire



**California Public Employees' Retirement System**  
Financial Office | Pension Contract Management Services &  
Prefunding Programs  
P.O. Box 942709  
Sacramento, CA 94229-2709  
TTY: (877) 249-7442  
888 CalPERS (or 888-225-7377) phone • (916) 795-4673 fax  
www.calpers.ca.gov

## School Applicant Questionnaire

Thank you for your interest in the California Public Employees' Retirement System (CalPERS) benefit programs. Please complete this School Applicant Questionnaire (Application) as thoroughly as possible and provide supporting documentation for all responses. Your application cannot be reviewed until all requested information has been provided. We ask that you provide clear and complete answers to avoid delays in the review of your Application.

Once you submit your completed School Applicant Questionnaire, a CalPERS analyst will be assigned to your case and will be available to assist you in the contracting process. Keep in mind this Application is only the first step in the application process and we may require additional information or supporting documentation from you as part of the application process. CalPERS staff will contact you with more specific details on the contracting process after we receive your completed Application and be available to you throughout the process.

Before fully reviewing your application information, we cannot guarantee you will be eligible to contract with CalPERS for participation in the CalPERS benefit plans (CalPERS Plans). This Application is not an offer to contract. Therefore, do not withhold and report CalPERS retirement contributions from any of your employees in anticipation of eligibility to participate in the CalPERS Plans, nor should you report your employees under any other agency currently participating in the CalPERS Plans.

### Agency Contact Information:

Official Agency:	ALLEGIANCE STEAM ACADEMY THRIVE
Mailing Address:	5862 C STREET
Street Address:	
City, State, Zip:	CHINO, CA 91710
County:	SAN BERNARDINO

### Authorized Agency Representative:

Name:	SARA LOPEZ
Title:	CHIEF OPERATIONS OFFICER
Telephone:	909-465-5405 X3344
E-mail:	SARA.LOPEZ@ASATHRIVE.ORG

Please provide complete copies of documents of creation such as the **Articles of Incorporation, Bylaws, any amendments, filings with the Secretary of State**, and supporting documents such as **Board adoption resolutions and charter petitions as applicable**. Please feel free to provide your answers on additional pages, if necessary.

## School Application Questions:

1. Are you a County Office of Education or Unified School District?

No.

Yes. If yes, you do not need to answer any additional questions. Please proceed to signing the attached "Employer Certification" on page 4 of this application along with your supporting documentation (e.g., bylaws, formation documents).

2. What type of entity is the school?

Public School

Charter School: if yes, please select organization type:

Non-Profit Corporation       For Profit

Other: If other, please describe:

3. Does a board or department of education, a county office of education or school district have the power to nominate, appoint, remove, and replace a majority of the members of the school's governing board or body?

No.

Yes.

Are a majority of the members of the school's governing board publicly nominated and elected or appointed?

No.

Yes.

Publicly Nominated and Elected. Who nominated and elected the members?

Appointed. Who appointed the members?

Board members vote on candidates recommended by Board Governance Committee per Board Election Process.

4. Will the school's net assets be distributed to a board or department of education, a county office of education, school district, eligible public charter school or another eligible public school should the school cease to exist?

No.

Yes. If yes, please describe in detail and reference Bylaws, contracts or agreements, or other governing documents in the following table:

Affiliated Entities /	Relationship	References

5. Please provide a detailed description of all sources of revenue or funding and expenditures, including a description of any non-public sources, received or expected to be received by the school to establish or operate the school, and percentage of each.

Sources of Revenue/Funding	Percentage of Total Funding (all
State	83.6
Federal	3.3
Private Contributions (Grants)	13

6. Does your school meet California Education Code standards for academics, financial accountability, and health and safety standards?

No.

Yes.

7. Are any of the school's employees currently participating in or reported to CalPERS by or through another entity?

No.

Yes. If yes, please explain the current arrangement and identify any other entity(ies) or organization(s) involved.

SEVERAL SCHOOL'S EMPLOYEES ARE CURRENTLY PARTICIPATING IN CALPERS THROUGH OUR ALLEGIANCE STEAM ACADEMY THRIVE CHINO CAMPUS AND WILL BE TRANSFERRING TO THE FONTANA CAMPUS.

- How many total employees of the applying entity will participate in CalPERS? 20+

8. Please submit yours or your parent organization's recent Independent Auditor's Report.





# Privacy Notice

The privacy of personal information is of the utmost importance to CalPERS. The following information is provided to you in compliance with the Information Practices Act of 1977 and the Federal Privacy Act of 1974.

## Information Purpose

The information requested is collected pursuant to the Government Code (sections 20000 et seq.) and will be used for administration of Board duties under the Retirement Law, the Social Security Act, and the Public Employees' Medical and Hospital Care Act, as the case may be. Submission of the requested information is mandatory. Failure to comply may result in CalPERS being unable to perform its functions regarding your status.

Please do not include information that is not requested.

## Social Security Numbers

Social Security numbers are collected on a mandatory and voluntary basis. If this is CalPERS' first request for disclosure of your Social Security number, then disclosure is mandatory. If your Social Security number has already been provided, disclosure is voluntary. Due to the use of Social Security numbers by other agencies for identification purposes, we may be unable to verify eligibility for benefits without the number.

Social Security numbers are used for the following purposes:

1. Enrollee identification
2. Payroll deduction/state contributions
3. Billing of contracting agencies for employee/ employer contributions
4. Reports to CalPERS and other state agencies
5. Coordination of benefits among carriers
6. Resolving member appeals, complaints, or grievances with health plan carriers

## Information Disclosure

Portions of this information may be transferred to other state agencies (such as your employer), physicians, and insurance carriers, but only in strict accordance with current statutes regarding confidentiality.

## Your Rights

You have the right to review your membership files maintained by the System. For questions about this notice, our Privacy Policy, or your rights, please write to the CalPERS Privacy Officer at 400 Q Street, Sacramento, CA 95811 or call us at **888 CalPERS** (or **888-225-7377**).

**Application for CalSTRS  
Activation**  
ES1796 REV 05/20

[For CalSTRS' Official Use Only]

**CALSTRS**<sup>®</sup>  
California State Teachers' Retirement System  
P.O. Box 15275, MS 17  
Sacramento, CA 95851-0275  
800-228-5453  
CalSTRS.com

This activation is for Defined Benefit (DB) and Defined Benefit Supplement (DBS) Retirement Plans.  
If you would like to offer the Cash Balance (CB) Retirement Plan, please contact us for more information.

**Section 1: School Information**

**SCHOOL NAME**

**CDS CODE**

**COUNTY**

**SCHOOL TYPE**

COMMUNITY COLLEGE DISTRICT: CDS CODE not applicable  
 NON-CHARTER PRE-K-12 SCHOOL  
 OTHER SCHOOL TYPE (ROP, JPA, ADULT EDUCATION, CHILD CARE)  
 CHARTER SCHOOL: Please provide the following additional information for Charter School Type only:  
    CHARTER NUMBER: \_\_\_\_\_  
    CHARTERING AUTHORITY: \_\_\_\_\_  
    CMO: \_\_\_\_\_

**MAILING ADDRESS**

**SITE ADDRESS**

**ACTIVATION CONTACT NAME(S)**

1. \_\_\_\_\_  
2. \_\_\_\_\_

**EMAIL(S)**

1. \_\_\_\_\_  
2. \_\_\_\_\_

**TELEPHONE(S)**

1. \_\_\_\_\_  
2. \_\_\_\_\_



## Section 2: CalSTRS Retirement Reporting Information

REPORT UNIT ID ASSIGNED BY COE	
CALSTRS START DATE	
SCHOOL OPEN DATE	
RETIREMENT PROCESSING OFFICE	
RETIREMENT MAILING ADDRESS	
RETIREMENT CONTACT NAME(S)	1.
	2.
RETIREMENT EMAIL(S)	1.
	2.
RETIREMENT TELEPHONE(S)	
PAYROLL PROCESSING OFFICE	
PAYROLL MAILING ADDRESS	
PAYROLL CONTACT NAME(S)	1.
	2.
PAYROLL EMAIL(S)	1.
	2.
PAYROLL TELEPHONE(S)	

## Section 3: Employer Pick-Up of Member Contributions - Tax Treatment of Member Contributions

Employer “pick-up” of member contributions (EPMC) is a program set forth in the provision of Internal Revenue Code section 414(h)(2) whereby employee contributions are non-taxable when they are reported as paid by the employer. The EPMC may be picked up for the purpose of deferring taxes provided the contributions are deducted from the member’s salary. These contributions are still considered part of the employee’s compensation for everything except tax treatment.

If an employer chooses to implement the provisions of EPMC, the governing board of that employer must take formal action to adopt a resolution in conformance with the IRS approved model resolution. Adoption of the EPMC resolution requires all CalSTRS members to be covered. If a resolution for EPMC is not adopted, only non tax-deferred contributions can be reported to CalSTRS.

### Select One:

- The Governing Board is not pursuing action to provide EPMC for employees who are members of CalSTRS at this time.
- The Governing Board has pursued action to provide EPMC for employees who are members of CalSTRS. Please provide the following:
  - Date Adopted by the Governing Board \_\_\_\_\_
  - EPMC Pre-Tax Receivable Effective Date \_\_\_\_\_
  - Required Board Documents:
    - Board minutes or official memorandum adopting pre-tax EPMC
    - Executed EPMC Resolution – see Examples page for resolution language

## Section 4: Pre-Tax Deductions for Voluntary Receivable Resolution (see Examples page for explanation)

The Internal Revenue Service (IRS) has ruled that CalSTRS members may elect to have their payments for voluntary receivables (redeposits or previously withdrawn contributions, permissive or nonqualified service credit purchase) qualify as tax-deferred payments if certain conditions are met, including that the employer must adopt a resolution to offer tax-deferred payroll deduction installment payments to employees for voluntary receivables. If an employer does not adopt a resolution for tax-deferred payroll deductions, only non tax-deferred payroll deductions may be offered for voluntary income.

For more information regarding employer reporting of payroll deductions for accounts receivables, please refer to Employer Directive 2010-02 available for download at [CalSTRS.com/employer-and-administrative-directives](http://CalSTRS.com/employer-and-administrative-directives).

### Select One:

- The Governing Board is not pursuing action to provide pre-tax deductions for voluntary receivables for employees who are members of CalSTRS at this time.
- The Governing Board has pursued action to provide pre-tax deductions for voluntary receivables for employees who are members of CalSTRS. Please provide the following:
  - Date Adopted by the Governing Board \_\_\_\_\_
  - Voluntary Deductions Pre-Tax Receivable Effective Date \_\_\_\_\_
  - Required Board Documents:
    - Board minutes or official memorandum adopting Pre-Tax Deductions for Voluntary Receivable
    - Executed Pre-Tax Deductions for Voluntary Receivable Resolution - see Examples page for resolution language

## Section 5: Required Signature

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct. I understand that perjury is punishable by imprisonment for up to four years (Penal Code section 126).

I understand it is unlawful to fail to disclose a material fact or to make any knowingly false material statements for the purpose of altering a benefit administered by CalSTRS and it may result in penalties, including restitution, up to one year imprisonment and a fine of up to \$5,000 (Education Code section 22010).

PRINT NAME OF OFFICIAL SCHOOL REPRESENTATIVE	
POSITION TITLE	
OFFICIAL'S SIGNATURE	SIGNATURE DATE

---

## Section 6: Supporting Documents

Please attach the following supporting documents with the completed activation form.

### Charter School

1. Governing Board Minutes, Official Memorandum or Resolutions on the following:
  - a. Adopting the Final Charter Petition
  - b. Adopting the option to offer CalSTRS Retirement Plans and CalSTRS Activation Application
  - c. If pursuing Pre-Tax EPMC: Adopting the EPMC Resolutions
  - d. If pursuing Pre-Tax Voluntary Deductions: Adopting the Voluntary Receivable Resolutions
2. Electronic Copy of the following:
  - a. Charter Petition – Final and approved version
  - b. Executed Memorandum of Understanding or Operational Agreement
  - c. Executed EPMC Resolution
  - d. Executed Voluntary Receivable Resolution
  - e. Registration to the California Department of Education - Application or Notice for a CDS Code
3. Email completed packet to [CharterSchoolQuestions@CalSTRS.com](mailto:CharterSchoolQuestions@CalSTRS.com)

### Community College District, Non-Charter Schools Pre-K-12 School/School District, JPA, ROP, Adult Education, Child Care:

1. Governing Board Minutes, Official Memorandum or Resolution on the following:
  - a. Adopting the proposal to form and establish the school
  - b. Adopting the operations agreement or board policy
  - c. Adopting the option to offer CalSTRS Retirement Plans and CalSTRS Activation Application
  - d. If pursuing Pre-Tax EPMC: Adopting the EPMC Resolution
  - e. If pursuing Pre-Tax Voluntary Deductions: Adopting the Voluntary Receivable Resolution
2. Electronic Copy of Memorandum of Understanding, Operational Agreement, or Board Policy
3. Electronic Copy of the official registration to the State:
  - a. For Pre-K-12: Registration to California Department of Education - Application or Notice for a CDS Code
  - b. For Community College: Registration to California Community Colleges
4. Email completed packet to [EmployerHelp@CalSTRS.com](mailto:EmployerHelp@CalSTRS.com)

Read the following information and instructions before completing the CalSTRS Activation Packet (ES1796). Type or print in dark ink and initial all corrections. For timely processing, complete all fields and signatures and submit all supporting documents.

## BACKGROUND INFORMATION

Prior to submitting retirement reports and contributions to CalSTRS, a new Charter School, Pre-K-12 School District or Community College District must apply for CalSTRS activation of a reporting account called Report Unit ID (RU ID). Application for CalSTRS Activation ES1796 Form must be fully completed and submitted with supporting documents.

CalSTRS offers the following benefit programs to members. For more details on these programs please follow the links here. The default retirement plan for CalSTRS Activation is DB and DBS. If you are interested in offering CB please contact us for more information.

- Defined Benefit Program - [DB](#)
- Defined Benefit Supplement Program - [DBS](#)
- Cash Balance Benefit Program - [CB](#)
- [Pension2®](#) Voluntary Supplemental Savings Plan

## INSTRUCTIONS AND DEFINITIONS

### SECTION 1: SCHOOL INFORMATION

- **School Name** – School/District/College name
- **CDS Code** – 14-digit County-District-School Code is a unique number assigned to a California public school by the California Department of Education (CDE).
- **County** – The county boundary of the school's location
- **School Type** – Select the most appropriate type of school
  - **Community College District**
  - **Non-Charter Pre-K-12 School or School District**
  - **Other School Types** - ROP, JPA, Adult Schools
  - **Charter School**
- **For Charter School, provide the following:**
  - **Charter Number** – 4-digit tracking number assigned by the State Board of Education (SBE)
  - **Chartering Authority** – The administrative authority whose governing board approved the charter petition. Chartering Authority can either be the School District, the County Office of Education (COE), or the State Board.

- **CMO** – Charter Management Organization or the non-profit public benefit organization of the charter school

- **Mailing Address** – The mailing address of the school
- **Site Address** – The physical location of the school
- **Activation Contact Name(s)** – Name(s) of the point of contact for activation application
- **Email(s)** – Email address(es) of the Activation Contact Name(s)
- **Telephone(s)** – Phone number(s) of the Activation Contact Name(s)

### SECTION 2: CALSTRS RETIREMENT REPORTING

- **Report Unit ID** – This is assigned by the County Office of Education (COE). The 5-digit code consists of the first 2 for the County Code, and next 3 for the school's unit code.
- **CalSTRS Start Date** – The start date of CalSTRS service due for CalSTRS reporting and contributions
- **School Open Date** – The opening date of school operation; first day of classroom instruction
- **Retirement Processing Office** – The District, Third Party/Back Office Vendor, or the CMO office processing retirement data and submitting retirement reports to COE.
- **Retirement Mailing Address** – The mailing address of the Retirement Processing Office
- **Retirement Contact Names(s)** – The contact person(s) at the Retirement Processing Office
- **Retirement Email(s)** – The email address(es) of the Retirement Contact Name(s)
- **Retirement Telephone(s)** – The phone number(s) of the Retirement Contact Name(s)
- **Payroll Processing Office** – The District, Third Party/Back Office Vendor, or the CMO office processing payroll and/or submitting retirement contributions to COE.
- **Payroll Mailing Address** – The mailing address of the Payroll Processing Office
- **Payroll Contact Names(s)** – The contact person(s) at the Payroll Processing Office
- **Payroll Email(s)** – The email address(es) of the Payroll Contact Name(s)
- **Payroll Telephone(s)** – The phone number(s) of the Payroll Contact Name(s)

## **SECTION 3: EMPLOYER PICK-UP OF MEMBER CONTRIBUTIONS (EPMC)**

If employer chose to implement the provisions of EPMC, mark the following checkbox AND provide the required information.

- The Governing Board has pursued action to provide EPMC for employees who are members of CalSTRS.
- **Date Adopted by the Governing Board** – The date when the governing board adopted the EPMC Resolutions
  - **Effective Date** – The effective date of the adopted EPMC Resolutions; EPMC effective date may be equal to and not later than CalSTRS Start Date.
  - **Board Minutes or Memorandum** – The approved board minutes or executed memorandum adopting the EPMC Resolutions
  - **Executed Resolutions** – EPMC Resolutions with signatures and dates. See Examples page for Resolution language.

## **SECTION 4: PRE-TAX DEDUCTIONS FOR VOLUNTARY RECEIVABLE**

If employer chose to implement the provisions of Pre-Tax Deductions for Voluntary Receivable, mark the following checkbox AND provide the required information.

- The Governing Board has pursued action to provide Pre-Tax Deductions for Voluntary Receivable for employees who are members of CalSTRS.
- **Date Adopted by the Governing Board** – The date when the governing board adopted the Pre-Tax Deductions for Voluntary Receivable Resolutions
  - **Effective Date** – The effective date of the adopted Pre-Tax Deductions for Voluntary Receivable Resolutions may not be later than; the resolutions effective date may be equal to and not later than CalSTRS Start Date.
  - **Board Minutes or Memorandum** – The approved board minutes or executed memorandum adopting Pre-Tax Deductions for Voluntary Receivable Resolutions
  - **Executed Resolutions** – Resolutions with signatures and dates. See Examples page for Resolution language.

## **SECTION 5: REQUIRED SIGNATURE**

Official School Representative – School Administrator, CBO, CEO, Principal, Superintendent. Print name and title of the official representative; affix signature and date.

## **SECTION 6: SUPPORTING DOCUMENTS**

Supporting documents must be submitted along with this activation form.

Charter Schools:

1. Board Minutes, Memorandums, Resolutions or any form of official documents from the authorizing governing board substantiating the adoption of the charter petition, operational agreement, this application, the EPMC Resolutions, and the Voluntary Deductions Resolutions
2. Electronic Copy of all official documents including but not limited to charter petition, any material revisions, memorandum of understanding or operational agreement, official board documents per Item 1, CDE registration
3. Email this completed form with Items 1 and 2 to [CharterSchoolQuestions@calstrs.com](mailto:CharterSchoolQuestions@calstrs.com).

Non-Charter Schools, Community Colleges:

1. Board Minutes, Memorandum, Resolutions or any form of official documents from the authorizing governing board substantiating the adoption of the proposal to establish the school district/community college entity, operational agreement, this application, the EPMC Resolutions, the Voluntary Deductions Resolutions
2. Electronic Copy of all official documents including but not limited to official proposals, any material revisions, memorandum of understanding or operational agreement, official board documents per Item 1, CDE registration or Board of Community Colleges (for CCDs)
3. Email this completed form with Items 1 and 2 to [EmployerHelp@calstrs.com](mailto:EmployerHelp@calstrs.com).

## **QUESTIONS AND SUBMISSION**

Please submit *completed Application for CalSTRS Activation* packet ES1796 and all supporting documents via email.

Charter schools, please contact [CharterSchoolQuestions@CalSTRS.com](mailto:CharterSchoolQuestions@CalSTRS.com).

Non-charter schools, including community colleges, please contact [EmployerHelp@CalSTRS.com](mailto:EmployerHelp@CalSTRS.com).



## IRS APPROVED MODEL OF EMPC RESOLUTION

WHEREAS, the \_\_\_\_\_ School District [ \_\_\_\_\_ County Superintendent of Schools] has the authority to implement the provisions of section 414(h)(2) of the Internal Revenue Code (IRC); and  
WHEREAS, the Teachers' Retirement Board of the California State Teachers' Retirement System (CalSTRS) adopted its resolution of IRC section 414(h)(2) on May 17, 1985; and  
WHEREAS, the Internal Revenue Service has stated on August 27, 1985, that the implementation of the provisions of IRC section 414(h)(2) pursuant to the resolution of the Teachers' Retirement Board would satisfy the legal requirements of IRC section 414(h)(2); and  
WHEREAS, the \_\_\_\_\_ School Board [ \_\_\_\_\_ County Superintendent of Schools] has determined that even though the implementation of the provisions of IRC section 414(h)(2) is not required by law, the tax benefit offered by IRC section 414(h)(2) should be provided to its employees who are members of CalSTRS.

## NOW, THEREFORE, BE IT RESOLVED:

- I. That the School District [County Superintendent of Schools] will implement the provisions of IRC section 414(h)(2) by making employee contributions to CalSTRS on behalf of its employees who are members of CalSTRS. "Employees contributions" shall mean those contributions to CalSTRS which are deducted from the salary of employees and are credited to individual employees' accounts.
- II. That the contributions made by the School District [County Superintendent of Schools] to CalSTRS, although designated as employee contributions, are being paid by the School District [County Superintendent of Schools] in lieu of contributions by the employees who are members of CalSTRS.
- III. That employees shall not have the option of choosing to receive the contributed amounts directly instead of having them paid by the School District [County Superintendent of Schools] to CalSTRS.
- IV. That the School District [County Superintendent of Schools] shall pay to CalSTRS the contributions designated as employee contributions from the same source of funds as used in paying salary.
- V. That the amount of the contributions designated as employee contributions and paid by the School District [County Superintendent of Schools] to CalSTRS on behalf of an employee shall be the entire contribution required of the employee by the Teachers' Retirement Law (California Education Code sections 22000 et seq.)
- VI. That the contributions designated as employee contributions made by the School District [County Superintendent of Schools] to CalSTRS shall be treated for all purposes, other than taxation, in the same way that member contributions are treated by CalSTRS.
- VII. That the School District [County Superintendent of Schools] shall make no contributions designated as employee contributions until CalSTRS has developed and implemented procedures for administering the provisions of Section 414(h)(2) of the Internal Revenue Code and until CalSTRS has officially notified the School District [County Superintendent of schools] that it will accept contributions pursuant to Section 414(h)(2) of the Internal Revenue Code.

## PRE-TAX DEDUCTIONS FOR VOLUNTARY RECEIVABLE RESOLUTION

WHEREAS, Internal Revenue Code (IRC) Section 414(h)(2) permits employer "pickup" of the employee portion of contributions to a retirement plan, thereby resulting in tax deferral of employee contributions; and  
WHEREAS, under the California State Teachers' Retirement System (CalSTRS) plan conditions, members may be allowed to redeposit contributions previously withdrawn plus interest and/or purchase permissive service credit;  
NOW THEREFORE, BE IT RESOLVED, that in order to permit tax deferral for these additional amounts, an employee shall enter into a binding irrevocable payroll deduction authorization and such employee shall not have the option of choosing to receive the amounts directly instead of having them paid by the employer to CalSTRS;  
BE IT FURTHER RESOLVED, that additional amounts herein specified, through payroll deduction from salary, are designated as being picked up by the employer and paid by the employer in accordance with CalSTRS retirement plan requirements.



**Application for CalSTRS  
Activation**  
ES1796 REV 05/20

[For CalSTRS' Official Use Only]

**CALSTRS**  
California State Teachers' Retirement System  
P.O. Box 15275, MS 17  
Sacramento, CA 95851-0275  
800-228-5453  
CalSTRS.com

This activation is for Defined Benefit (DB) and Defined Benefit Supplement (DBS) Retirement Plans.  
If you would like to offer the Cash Balance (CB) Retirement Plan, please contact us for more information.

**Section 1: School Information**

**SCHOOL NAME**

**CDS CODE**

**COUNTY**

**SCHOOL TYPE**

COMMUNITY COLLEGE DISTRICT: CDS CODE not applicable  
 NON-CHARTER PRE-K-12 SCHOOL  
 OTHER SCHOOL TYPE (ROP, JPA, ADULT EDUCATION, CHILD CARE)  
 CHARTER SCHOOL: Please provide the following additional information for Charter School Type only:  
    CHARTER NUMBER: \_\_\_\_\_  
    CHARTERING AUTHORITY: \_\_\_\_\_  
    CMO: \_\_\_\_\_

**MAILING ADDRESS**

**SITE ADDRESS**

**ACTIVATION CONTACT NAME(S)**

1. \_\_\_\_\_  
2. \_\_\_\_\_

**EMAIL(S)**

1. \_\_\_\_\_  
2. \_\_\_\_\_

**TELEPHONE(S)**

1. \_\_\_\_\_  
2. \_\_\_\_\_



## Section 2: CalSTRS Retirement Reporting Information

REPORT UNIT ID ASSIGNED BY COE	
CALSTRS START DATE	
SCHOOL OPEN DATE	
RETIREMENT PROCESSING OFFICE	
RETIREMENT MAILING ADDRESS	
RETIREMENT CONTACT NAME(S)	1.
	2.
RETIREMENT EMAIL(S)	1.
	2.
RETIREMENT TELEPHONE(S)	
PAYROLL PROCESSING OFFICE	
PAYROLL MAILING ADDRESS	
PAYROLL CONTACT NAME(S)	1.
	2.
PAYROLL EMAIL(S)	1.
	2.
PAYROLL TELEPHONE(S)	

## Section 3: Employer Pick-Up of Member Contributions - Tax Treatment of Member Contributions

Employer “pick-up” of member contributions (EPMC) is a program set forth in the provision of Internal Revenue Code section 414(h)(2) whereby employee contributions are non-taxable when they are reported as paid by the employer. The EPMC may be picked up for the purpose of deferring taxes provided the contributions are deducted from the member’s salary. These contributions are still considered part of the employee’s compensation for everything except tax treatment.

If an employer chooses to implement the provisions of EPMC, the governing board of that employer must take formal action to adopt a resolution in conformance with the IRS approved model resolution. Adoption of the EPMC resolution requires all CalSTRS members to be covered. If a resolution for EPMC is not adopted, only non tax-deferred contributions can be reported to CalSTRS.

### Select One:

- The Governing Board is not pursuing action to provide EPMC for employees who are members of CalSTRS at this time.
- The Governing Board has pursued action to provide EPMC for employees who are members of CalSTRS. Please provide the following:
  - Date Adopted by the Governing Board \_\_\_\_\_
  - EPMC Pre-Tax Receivable Effective Date \_\_\_\_\_
  - Required Board Documents:
    - Board minutes or official memorandum adopting pre-tax EPMC
    - Executed EPMC Resolution – see Examples page for resolution language

---

## Section 4: Pre-Tax Deductions for Voluntary Receivable Resolution (see Examples page for explanation)

The Internal Revenue Service (IRS) has ruled that CalSTRS members may elect to have their payments for voluntary receivables (redeposits or previously withdrawn contributions, permissive or nonqualified service credit purchase) qualify as tax-deferred payments if certain conditions are met, including that the employer must adopt a resolution to offer tax-deferred payroll deduction installment payments to employees for voluntary receivables. If an employer does not adopt a resolution for tax-deferred payroll deductions, only non tax-deferred payroll deductions may be offered for voluntary income.

For more information regarding employer reporting of payroll deductions for accounts receivables, please refer to Employer Directive 2010-02 available for download at [CalSTRS.com/employer-and-administrative-directives](http://CalSTRS.com/employer-and-administrative-directives).

### Select One:

- The Governing Board is not pursuing action to provide pre-tax deductions for voluntary receivables for employees who are members of CalSTRS at this time.
  
- The Governing Board has pursued action to provide pre-tax deductions for voluntary receivables for employees who are members of CalSTRS. Please provide the following:
  - Date Adopted by the Governing Board \_\_\_\_\_
  - Voluntary Deductions Pre-Tax Receivable Effective Date \_\_\_\_\_
  - Required Board Documents:
    - Board minutes or official memorandum adopting Pre-Tax Deductions for Voluntary Receivable
    - Executed Pre-Tax Deductions for Voluntary Receivable Resolution - see Examples page for resolution language

---

## Section 5: Required Signature

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct. I understand that perjury is punishable by imprisonment for up to four years (Penal Code section 126).

I understand it is unlawful to fail to disclose a material fact or to make any knowingly false material statements for the purpose of altering a benefit administered by CalSTRS and it may result in penalties, including restitution, up to one year imprisonment and a fine of up to \$5,000 (Education Code section 22010).

PRINT NAME OF OFFICIAL SCHOOL REPRESENTATIVE	
POSITION TITLE	
OFFICIAL'S SIGNATURE	SIGNATURE DATE

---

## Section 6: Supporting Documents

Please attach the following supporting documents with the completed activation form.

### Charter School

1. Governing Board Minutes, Official Memorandum or Resolutions on the following:
  - a. Adopting the Final Charter Petition
  - b. Adopting the option to offer CalSTRS Retirement Plans and CalSTRS Activation Application
  - c. If pursuing Pre-Tax EPMC: Adopting the EPMC Resolutions
  - d. If pursuing Pre-Tax Voluntary Deductions: Adopting the Voluntary Receivable Resolutions
2. Electronic Copy of the following:
  - a. Charter Petition – Final and approved version
  - b. Executed Memorandum of Understanding or Operational Agreement
  - c. Executed EPMC Resolution
  - d. Executed Voluntary Receivable Resolution
  - e. Registration to the California Department of Education - Application or Notice for a CDS Code
3. Email completed packet to [CharterSchoolQuestions@CalSTRS.com](mailto:CharterSchoolQuestions@CalSTRS.com)

### Community College District, Non-Charter Schools Pre-K-12 School/School District, JPA, ROP, Adult Education, Child Care:

1. Governing Board Minutes, Official Memorandum or Resolution on the following:
  - a. Adopting the proposal to form and establish the school
  - b. Adopting the operations agreement or board policy
  - c. Adopting the option to offer CalSTRS Retirement Plans and CalSTRS Activation Application
  - d. If pursuing Pre-Tax EPMC: Adopting the EPMC Resolution
  - e. If pursuing Pre-Tax Voluntary Deductions: Adopting the Voluntary Receivable Resolution
2. Electronic Copy of Memorandum of Understanding, Operational Agreement, or Board Policy
3. Electronic Copy of the official registration to the State:
  - a. For Pre-K-12: Registration to California Department of Education - Application or Notice for a CDS Code
  - b. For Community College: Registration to California Community Colleges
4. Email completed packet to [EmployerHelp@CalSTRS.com](mailto:EmployerHelp@CalSTRS.com)



**ALLEGIANCE STEAM ACADEMY**  
Governing Board Resolution

**RESOLUTION OF ALLEGIANCE STEAM ACADEMY APPROVING THE  
Pre-Tax Deductions for Voluntary Receivable for employees who are members of CalSTRS  
for ASA Fontana Site**

WHEREAS, Allegiance STEAM Academy Thrive has the authority to implement the provisions of section 414(h)(2) of the Internal Revenue Code (IRC); and

WHEREAS, the Teachers' Retirement Board of the California State Teachers' Retirement System (CalSTRS) adopted its resolution of IRC section 414(h)(2) on May 17, 1985; and

WHEREAS, the Internal Revenue Service has stated on August 27, 1985, that the implementation of the provisions of IRC section 414(h)(2) pursuant to the resolution of the Teachers' Retirement Board would satisfy the legal requirements of IRC section 414(h)(2); and

WHEREAS, Allegiance STEAM Academy Thrive has determined that even though the implementation of the provisions of IRC section 414(h)(2) is not required by law, the tax benefit offered by IRC section 414(h)(2) should be provided to its employees who are members of CalSTRS.

NOW, THEREFORE, BE IT RESOLVED:

- I. That Allegiance STEAM Academy Thrive will implement the provisions of IRC section 414(h)(2) by making employee contributions to CalSTRS on behalf of its employees who are members of CalSTRS. "Employees contributions" shall mean those contributions to CalSTRS which are deducted from the salary of employees and are credited to individual employees' accounts.
- II. That the contributions made by Allegiance STEAM Academy Thrive to CalSTRS, although designated as employee contributions, are being paid by Allegiance STEAM Academy Thrive in lieu of contributions by the employees who are members of CalSTRS.
- III. That employees shall not have the option of choosing to receive the contributed amounts directly instead of having them paid by Allegiance STEAM Academy Thrive to CalSTRS.
- IV. That Allegiance STEAM Academy Thrive shall pay to CalSTRS the contributions designated as employee contributions from the same source of funds as used in paying salary.
- V. That the amount of the contributions designated as employee contributions and paid by Allegiance STEAM Academy Thrive to CalSTRS on behalf of an employee shall be the entire contribution required of the employee by the Teachers' Retirement Law (California Education Code sections 22000 et seq.)

- VI. That the contributions designated as employee contributions made by Allegiance STEAM Academy Thrive to CalSTRS shall be treated for all purposes, other than taxation, in the same way that member contributions are treated by CalSTRS.
- VII. That Allegiance STEAM Academy Thrive shall make no contributions designated as employee contributions until CalSTRS has developed and implemented procedures for administering the provisions of Section 414(h)(2) of the Internal Revenue Code and until CalSTRS has officially notified Allegiance STEAM Academy Thrive that it will accept contributions pursuant to Section 414(h)(2) of the Internal Revenue Code.

**PRE-TAX DEDUCTIONS FOR VOLUNTARY RECEIVABLE RESOLUTION**

WHEREAS, Internal Revenue Code (IRC) Section 414(h)(2) permits employer “pickup” of the employee portion of contributions to a retirement plan, thereby resulting in tax deferral of employee contributions; and

WHEREAS, under the California State Teachers’ Retirement System (CalSTRS) plan conditions, members may be allowed to redeposit contributions previously withdrawn plus interest and/or purchase permissive service credit;

NOW THEREFORE, BE IT RESOLVED, that in order to permit tax deferral for these additional amounts, an employee shall enter into a binding irrevocable payroll deduction authorization and such employee shall not have the option of choosing to receive the amounts directly instead of having them paid by the employer to CalSTRS;

BE IT FURTHER RESOLVED, that additional amounts herein specified, through payroll deduction from salary, are designated as being picked up by the employer and paid by the employer in accordance with CalSTRS retirement plan requirements.

PASSED AND ADOPTED by the ALLEGIANCE STEAM ACADEMY governing board at a meeting held on June 5, 2023.

Votes: \_\_\_\_ Motion    \_\_\_\_ Second    \_\_\_\_ Roll Call

I, the undersigned, do hereby certify:

- 1. That I am the duly elected and acting Secretary of Allegiance STEAM Academy Thrive; and
- 2. That the foregoing constitutes a Resolution of the Board of said corporation, as duly adopted at a meeting of the Board of Directors thereof, held on the \_\_\_\_\_th day of \_\_\_\_\_, 2023.

IN WITNESS WHEREOF, I have hereunto subscribed by name of said corporation, this \_\_\_\_th day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
 Marcilyn Jones, Secretary  
 Allegiance STEAM Academy Thrive  
 Board of Directors