



Allegiance STEAM Academy

Regular Meeting of the Board of Directors

Published on February 8, 2025 at 4:42 PM PST

Date and Time

Tuesday February 11, 2025 at 5:30 PM PST

Location

Meeting of the Board of Directors

ONSITE MEETING LOCATION:

5862 C St

.

Chino, Ca. 91710

SATELLITE MEETING LOCATIONS:

7420 Locust Ave

.

Fontana, Ca. 92336

Zoom Link:

<https://zoom.us/j/93641432194>

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INSTRUCTIONS FOR PRESENTATIONS TO THE BOARD BY PARENTS AND CITIZENS

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

1. Agendas are available to all audience members at the meeting. Note that the order of business on this agenda may be changed without prior notice. For more information on this agenda, please contact Allegiance at: info@asathrive.org

2. “Request to Speak” forms are available to all audience members who wish to speak on any agenda items or under the general category of “Public Comments.”

3. “Public Comments” are set aside for members of the audience to comment. However, due to public meeting laws, the Board can only listen to your issue, not take action. The public is invited to address the Board regarding items listed on the agenda. Comments on an agenda item will be accepted during consideration of that item, or prior to consideration of the item in the case of a closed session item. Please turn in comment cards to the Board Secretary prior to the item you wish to speak on. These presentations are limited to three (3) minutes.

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

Agenda

	Purpose	Presenter
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I. Opening Items

- | | | |
|----|---------------------------|--------------|
| A. | Call the Meeting to Order | Troy Stevens |
| B. | Record Attendance | Troy Stevens |
| C. | Pledge of Allegiance | Troy Stevens |

	Purpose	Presenter
D. Approval of Agenda for the Regular Board Meeting February 11th, 2025 It is recommended that the Board of Directors approve the Agenda for Regular Board Meeting for February 11th, 2025.	Vote	Troy Stevens
E. Honor Deanna Campagna		Sebastian Cognetta
F. Student Celebrations	Discuss	Sebastian Cognetta
G. Principal Reports <ul style="list-style-type: none"> • Chino • Fontana 	Discuss	Sebastian Cognetta
H. PACK Reports <ul style="list-style-type: none"> • Chino • Fontana 	Discuss	Sebastian Cognetta
I. CEO Report Board Focus Areas Updates	Discuss	Sebastian Cognetta
J. 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.	Discuss	Marcilyn Jones

II. Items Scheduled for Consent

A. Approve Minutes It is recommended that the Board of Directors: Approve and adopt the Board Meeting Minutes for January 13th, 2025. Approve minutes for Regular Meeting of the Board of Directors on January 13, 2025	Approve Minutes	Troy Stevens
B. Approve Check Registrar	Vote	Sebastian Cognetta

Purpose Presenter

It is recommended that the Board of Directors:
Approve and adopt the ASA Check Register for December 2024

- C.** Revision 2024-25 ASA Fontana School Calendar Vote Sebastian Cagnetta
It is recommended that the Board of Directors:
Approve and adopt the Revised 2024-25 ASA Fontana School Calendar.
- D.** ASA Chino 2025-26 School Calendar Vote Sebastian Cagnetta
It is recommended that the Board of Directors:
Approve the ASA Chino 2025-26 School Calendar
- E.** ASA Fontana 2025-26 School Calendar Vote Sebastian Cagnetta
It is recommended that the Board of Directors:
Approve the ASA Fontana 2025-26 School Calendar
- F.** 2023-24 CLA Independent Auditor's Report Vote Sebastian Cagnetta
It is recommended that the Board of Directors:
Approve the CLA Independent Auditor's Report for 2023-24 School Year

III. Governance

- A.** Governance Training - Procopio Discuss Sebastian Cagnetta
Governance Training - Procopio: Approximate time from 6:00 to 7:00pm
- B.** Title IX Update Discuss Sebastian Cagnetta
Title IX Regulations Update - Procopio: Approximate time from 7:00 to 7:15pm

IV. Items Scheduled for Discussion or Action

- A.** Request for Allowance of Attendance Due to Emergency FYI Sebastian Cagnetta
Conditions
Request for Allowance of Attendance Due to Emergency Conditions - J-13A Form(s)
 - ASA Chino: January 8th, 2025 (Fire & Winds)
 - ASA Fontana: September 9th - 13th, 2024 (Fire & Winds)
- B.** 2023-24 School Accountability Report Card - Chino Vote Sebastian Cagnetta

Purpose Presenter

It is recommended the Board of Directors:
 Approve and adopt the 2023-24 School Accountability Report Card (SARC) - Chino

Link: [School Accountability Report Card - ASA Chino](#)
Education Code 35256

- C. 2023-24 School Accountability Report Card - Fontana Vote Sebastian Cagnetta

It is recommended the Board of Directors:
 Approve and adopt the 2023-24 School Accountability Report Card (SARC) - Fontana

Link: [School Accountability Report Card - ASA Fontana](#)
Education Code 35256

- D. 2024-25 Mid-Year LCAP Update Chino Vote Sebastian Cagnetta

It is recommended the Board of Directors:
 Approve and adopt the 2024-25 Mid-Year LCAP Update Chino

- E. 2024-25 Mid-Year LCAP Update Fontana Vote Sebastian Cagnetta

It is recommended the Board of Directors:
 Approve and adopt the 2024-25 Mid-Year LCAP Update Fontana

- F. Prop 39 Facilities—Charter School Response to District Offer Vote Sebastian Cagnetta

It is recommended the Board of Directors:
 Approve and adopt the **Prop 39 Facilities—Charter School Response to District Offer**

- G. Resolution: Amendment to Intraorganizational Loan Agreement Vote Sebastian Cagnetta

It is recommended that the Board of Directors: Approve and adopt the Resolution: Amendment to Intraorganizational Loan Agreement

	Purpose	Presenter
H. Resolution: Intraorganizational Due-To/Due-From Agreement	Vote	Sebastian Coggnetta
It is recommended that the Board of Directors: Approve and adopt the Intraorganizational Due-To/Due-From Agreement		
V. Finance		
A. FY24 Budget - ASA Chino	Vote	Sebastian Coggnetta
It is recommended the Board of Directors: Approve and adopt the FY24 Budget for ASA Chino		
B. FY24 Budget - ASA Fontana	Vote	Sebastian Coggnetta
It is recommended the Board of Directors: Approve and adopt the FY24 Budget for ASA Fontana		
VI. Other Business		
VII. Communications		
A. Communications - Comments from the CEO	Discuss	Sebastian Coggnetta
B. Communications - Comments from the Board of Directors	Discuss	Troy Stevens
VIII. Closing Items		
A. Adjourn Meeting	Vote	

• *Where All Children Can Thrive* •

Coversheet

Approve Minutes

Section: II. Items Scheduled for Consent
Item: A. Approve Minutes
Purpose: Approve Minutes
Submitted by:
Related Material:
Minutes for Regular Meeting of the Board of Directors on January 13, 2025

DRAFT



Allegiance STEAM Academy

Minutes

Regular Meeting of the Board of Directors

Date and Time

Monday January 13, 2025 at 5:30 PM

Location

ONSITE MEETING LOCATION:

7420 Locust Ave.
Fontana, Ca. 92336

SATELLITE MEETING LOCATIONS:

5862 C Street
Chino, Ca. 91710

Zoom Link: <https://zoom.us/j/97032884921>

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Directors Present

M. Jones, S. Bhojani, T. Stevens

Directors Absent

S. Odo, S. Thompson

Guests Present

E. Lee, S. Cognetta

I. Opening Items**A. Call the Meeting to Order**

T. Stevens called a meeting of the board of directors of Allegiance STEAM Academy to order on Monday Jan 13, 2025 at 5:33 PM.

B. Record Attendance**C. Pledge of Allegiance****D. Approval of Agenda for the Regular Board Meeting January 13th, 2025**

S. Bhojani made a motion to Approval of Agenda for the Regular Board Meeting January 13th, 2025.

M. Jones seconded the motion.

Passes 3 - 0

The board **VOTED** to approve the motion.

E. Student Celebrations

4th Grade Mission Projects

Students who shared:

Marleen Tofa - Mission San Francisco De Asis

Hudson Kogeman - Mission San Luis Obispo de Tolosa

Dahlia Braden - Mission San Rafael Arcangel

F. Principal Reports

ASA Chino - Mrs. Lazo

- Our hearts and thoughts are with all those impacted by the fires.
- The donation drive will continue until Thursday.
- Dismissal Procedures - Updated to account for student safety. Today was the fastest dismissal in the history of the school.
- Cross Country Meet for football with ASA Fontana on February 8th.
- 100 Days of school celebration is coming.
- Chinese New Year -Ms. Janice is finalizing plans for the Chinese New Year celebration on January 12th.
- Instruction Partners: several activities next month
- Upcoming Student-Led Conferences

ASA Fontana - Mrs. Valenta

- Thoughts are with families and staff impacted by recent events.
- Donation drive started internally on Friday and will continue until Wednesday after school.
- Plans to evaluate the best place to donate collected items, as the situation evolves daily.
- Returning from winter break highlighted the benefits of having our own campus.
- Locust students did not return until tomorrow, reinforcing the convenience of our setup.
- The Den proved invaluable during recent inclement weather, allowing after-school clubs to continue despite windy conditions.

- Continuing partnership with Instructional Partners and conducting walk-throughs on both campuses.
- Hosting the Football Event at the Fontana Campus on Saturday, February 8th.
- Ms. Elva and Ms. Janice are finalizing plans for the Chinese New Year celebration on January 12th.
- End of Trimester 2 is quickly approaching next month.
- Student-Led Conferences are a key focus as part of our academic goals.

G. PACK Reports

ASA Chino

- Restaurant of the Week - HoAloha Hawaiian BBQ
- Movie Night -Friday 5:00 & 7:00
- MS Dance 1/24

ASA Fontana

- Family fun night
- PACK meeting to be held that night. With opportunities to include the new families enrolled for next year.
- Online spirit wear will go live next month.

H. CEO Report

CEO Updates

1. LA area Fires:
 1. 5 confirmed charter schools in the LA area lost their campuses, countless lost their homes.
2. Compliance:
 1. ASA PACK Fiscal Management Training took place over the holiday break.
 2. Title IX and UCP follow-up training provided in December
3. Partnerships:
 1. The Charter Network Accelerator - (funded through Silicon Schools Fund - creates cohesion between our LCAP, Board Focus Areas, Strategic Plans)
4. Authorizers:
 1. FUSD: Notice of Violation issued: Disclosing of intra-organizational borrowing (intra-org borrowing is allowable; how its structured and reported-including in financials and annual audit reports). UCP complaint (haven't seen the complaint). Each board member's reassurance of their support for our program

2. CVUSD: Priority is ensuring repayment of the loan. Meet w/ CVUSD Sup next week to discuss our draft repayment plan
3. Implication: more proactive communication with authorizers- we are not always interpreting policy the same way
5. *Enrollment:*
 1. *Chino: 960 (958 in Nov)*
 2. *Fontana: 264; (262 in Dec); considerable wait-list in K and 6*
6. Open Enrollment 25-26 school year under way
 1. Chino: Lottery in Feb (379)
 2. Fontana: Lottery in two grade levels; offers out in all other grade levels.
7. 2025-26 Recruitment Plan continuing

*ASA Board questions: Board asks/ requests for a video to show/ share the new ASA Fontana Birch campus. (CEO reply: ASA will request from FUSD.)
Board asks date of the FUSD meeting. (CEO January 21st.)

I. Public Comments - Items not on the Agenda

II. Items Scheduled for Consent

A. Approve Minutes

M. Jones made a motion to approve the minutes from Regular Meeting of the Board of Directors on 12-09-24.

T. Stevens seconded the motion.

Passes 3 - 0

The board **VOTED** to approve the motion.

Roll Call

S. Bhojani Aye

T. Stevens Aye

S. Thompson Absent

M. Jones Aye

S. Odo Absent

B. Approve Minutes

T. Stevens made a motion to approve the minutes from Special Meeting of the Board of Directors on 12-13-24.

S. Bhojani seconded the motion.

Passes 3 - 0

The board **VOTED** to approve the motion.

Roll Call

T. Stevens Aye

Roll Call

M. Jones Aye
S. Bhojani Aye
S. Thompson Absent
S. Odo Absent

C. Approve Minutes

S. Bhojani made a motion to approve the minutes from Special Meeting of the Board of Directors on 01-06-25.

M. Jones seconded the motion.

Passes 3 - 0

The board **VOTED** to approve the motion.

Roll Call

T. Stevens Aye
S. Odo Absent
M. Jones Aye
S. Thompson Absent
S. Bhojani Aye

D. Approve Check Registrar

M. Jones made a motion to Approve and adopt the ASA Check Register.

S. Bhojani seconded the motion.

Passes 3 - 0

The board **VOTED** to approve the motion.

III. Finance

A. FY24 Budget - ASA Chino

M. Jones made a motion to Approve and adopt the FY24 Budget - ASA Chino.

T. Stevens seconded the motion.

Discussion of repayment plan for ASA Fontana to ASA Chino and what that looks like.

The Board requests our back office to figure out a way to separate ASA Chino and ASA Fontana financials.

Keeping in mind, our authorizers aren't in, from the charter world. Thanking CVSD and FUSD for working with us. Transparency is key in all of this.

Passes 3 - 0

The board **VOTED** to approve the motion.

Roll Call

S. Thompson Absent
M. Jones Aye
S. Odo Absent
T. Stevens Aye
S. Bhojani Aye

B. FY24 Budget - ASA Fontana

S. Bhojani made a motion to Approve FY24 Budget - ASA Fontana.

T. Stevens seconded the motion.

Passes 3 - 0

The board **VOTED** to approve the motion.

Roll Call

S. Odo Absent

S. Thompson Absent

IV. Communications

A. Communications - Comments from the CEO

CEO comments

Expresses sincere gratitude for the dedication and hard work of everyone. As we move forward with two separate authorizers, continuing to foster open communication and collaboration will be paramount. We recognize the complexity of the regulatory landscape and understand the importance of consistent and transparent communication with our authorizers as we each interpret and effectively implement policies and procedures that align with each authorizer's expectations.

B. Communications - Comments from the Board of Directors

S. Bhojani - Thank you everyone! We are now in the second semester. It was a pleasure to witness the student celebrations tonight. I especially appreciate the community's outpouring of support for those impacted by the fires. Looking forward to the mid-year focus review.

M. Jones - Thank you to the students who shared their Mission projects tonight. I'm excited for the upcoming 100 Days of School celebration. I attended the Chino PACK meeting last week. Several parents expressed interest in virtual PACK meetings. Would like to look into online platforms to support this. The recent fires have been a difficult time for our community. My thoughts are with those affected. We are committed to supporting our students and families during this challenging period. Martin Luther King Jr. Day is approaching soon, a favorite. The added bonus of a day off is certainly welcome.

T. Stevens - Our thoughts and prayers are with all those impacted by the recent fires. We extend our deepest sympathies to those who have suffered losses, not only of property but also the profound impact on their lives. Thank you to the students who shared their Mission projects tonight. I appreciate everyone's dedication to transparency and their hard work in seeking answers and finding solutions. I'd like to address technological initiatives: recording all school meetings, including Coffee with Community, Board Meetings, and PACK meetings, and posting them on our website. This will enhance

information sharing and encourage greater community participation. We also need to prioritize enhanced technology support. I believe we can leverage the existing technology we've already invested in to effectively showcase student successes and the incredible work happening at ASA. We should explore ways to utilize this equipment or find creative solutions to achieve this goal.

V. Closing Items

A. Adjourn Meeting

S. Bhojani made a motion to Adjourn Meeting.

T. Stevens seconded the motion.

Passes 3 - 0

The board **VOTED** to approve the motion.

Roll Call

T. Stevens Aye

M. Jones Aye

S. Bhojani Aye

S. Odo Absent

S. Thompson Absent

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:42 PM.

Respectfully Submitted,

E. Lee

Documents used during the meeting

- November 2024 -ASA-Board Summary (2).pdf
- November 2024 -ASA-Board Summary (2).pdf
- November 2024 -ASA-Board Summary (2).pdf

• *Where All Children Can Thrive* •

Coversheet

Approve Check Registrar

Section: II. Items Scheduled for Consent
Item: B. Approve Check Registrar
Purpose: Vote
Submitted by:
Related Material: December 2024 -ASA-Board Summary (2).pdf



Allegiance STEAM Academy Schools

Monthly Financial Presentation – December 2024

December Highlights

Highlights

Chino Forecast

- Forecast surplus **\$259K**, a **+\$70K** change from budget due to increase in revenue.
- Revenue forecast **\$13M**, a **+\$473K** change from budget due to Other Local grants.
- Expenses forecasted at **\$12.8M**, above budget **+\$403k**. Due to one-time spending plans.
- Cash ended the month at **\$2.1M**, **8%** of expenses.
- Current Assets – Outstanding Related party transaction **\$3,148,872**. **\$556,741** debt payment received YTD.

Fontana Forecast

- Forecast surplus **+\$36K**, a **+\$203K** change from budget due to a decrease in expenses.
- Revenue forecast **\$4.4M**, a **+\$256K** change from budget due to prior year P2 numbers.
- Expenses forecast **\$4.3M**, below budget **+\$52K**. Due to a decrease in operational expenses.
- Cash ended the month at **\$1.7M**, **40%** of expenses.
- Current Assets – Outstanding related party transaction **(\$3,148,872)**. **(\$556,741)** debt payment to Chino YTD.

Compliance and Reporting

- SARC Due Feb 1
- LCAP Due Feb 28
- 2nd Interim Due March 15

Enrollment and Revenues

- Chino – Actual average ADA 903 environment at 94.5% trending close to forecast 912 ADA
- Fontana – Actual average ADA 230 environment at 91.2% trending below forecast 247 ADA.

Current Assets and Liabilities Due To From



	FY23.24		FY24.25				
	Intra Loan	Payment	Operational Exp.	Payment	Operational Exp.	Payment	Balance
PYB	\$ 676,573		\$ 1,955,143				\$ 2,631,716
July	\$ 773	\$ -		\$ -	\$ 77,062	\$ -	\$ 77,835
August	\$ 773				\$ 278,986		\$ 279,759
September	\$ 773	\$ 95,187			\$ 293,560		\$ 199,146
October	\$ 773				\$ 92,169		\$ 92,942
November	\$ 773				\$ 269,355	\$ 556,741	\$ (286,613)
December	\$ 773				\$ 153,313		\$ 154,086
Due to From Balance	\$ 681,211	\$ 95,187	\$ 1,955,143	\$ -	\$ 1,164,445	\$ 556,741	\$ 3,148,872
CYB	\$ 586,025		\$ 1,955,143		\$ 607,704		\$ 3,148,872



Allegiance STEAM Academy -Thrive

Monthly Financial Presentation – December 2024

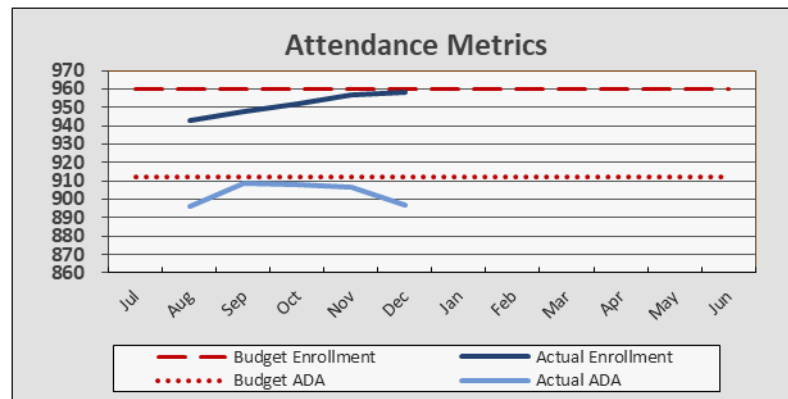


Attendance Data and Metrics

Enrollment and Per Pupil Data

Enrollment & Per Pupil Data			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
<i>Average Enrollment</i>	952	960	960
<i>ADA</i>	903	912	912
<i>Attendance Rate</i>	94.9%	95.0%	95.0%
<i>Unduplicated %</i>	38.0%	38.0%	38.0%
<i>Revenue per ADA</i>		\$14,342	\$13,822
<i>Expenses per ADA</i>		\$14,058	\$13,616

Attendance Metrics



960 enrollment, 95% ADA 912 and UPP 38.04%
 LCFF is calculated at \$11,558 per ADA.

Revenue

December Updates

- **Year-To-Date** –Variance in Year-to-Date due to the timing of receivable funds.
- **Forecast revenue**
 - **State Aid-Rev Limit:** Includes 1.07% cola.
 - **Other State revenue:** Adjustment to one-time funds in FY25 and future years.
 - **Other Local Revenue:** Silicon Grant, Teacher Credential Grant, Partnership Capacity Grant, Improvement Grant, Residency Grant.

	One-Time Funding								
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/2029
ELO-G ESSER II	100,450	\$ 364,915	\$ 7,291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSER III 3213		88,902	148,193	111,370					
ESSER III 3214 Learning Loss		79,687	7,429						
Expanded Learning Opportunities Program FY21-22		79,673	73,021						
Expanded Learning Opportunities Program FY22-23		-	84,117	397,510					
Expanded Learning Opportunities Program FY23-24				-	229,202				
Expanded Learning Opportunities Program FY23-24 Future years					244,880	474,082	474,082	474,082	474,082
UPK/Pre-K FY21-22		-	110,516	2,174					
UPK/Pre-K FY22-23		-		69,016					
Silicon Schools Instructional Support					55,712				
Classified Employee Grant Commission on Teacher Credentialing					96,000	48,000			
SBCS School Linked Partnership Capacity Grant					82,714				
Elevate Instructional Improvement Grant					56,000				
Teacher Residency Grant					80,000				
Educator Effectiveness Block Grant		16,553	92,946	14,038	33,793				
AMS Prop 28 Funding FY23/24						130,033			
AMS Prop 28 Funding FY24/25							126,195		
AMS Prop 28 Funding FY25/26								126,195	
AMS Prop 28 Funding FY26/27									126,195
Instructional Material Block Grant			286,582	150,487	104,886	-			
Learning Recovery Emergency Block Grant			141,436	187,029	114,200	118,000	36,011	-	-
MH FY23.24				72,280	72,280	72,280	72,280	72,280	72,280
	\$ 100,450	\$ 1,084,783	\$ 951,531	\$ 1,003,903	\$ 1,169,668	\$ 842,395	\$ 708,568	\$ 672,557	\$ 672,557

Revenue	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 3,039,975	\$ 4,026,527	\$ (986,552)	\$ 10,540,518	\$ 10,540,518	\$ -
Federal Revenue	133,742	189,369	(55,627)	439,879	360,152	79,727
Other State Revenue	112,025	662,185	(550,160)	1,707,560	1,705,235	2,325
Other Local Revenue	21,339	-	21,339	391,765	-	391,765
Total Revenue	\$ 3,307,081	\$ 4,878,082	\$ (1,571,000)	\$ 13,079,722	\$ 12,605,905	\$ 473,817



Expenses

- **December Updates**
 - **Expenses update** – Negative variance in year-to-date due to timing of expenses.
 - **Expenses forecast below budget** –
 - **Expense increase** - due to change in staffing model, and one-time spending plans.

	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Expenses						
Certificated Salaries	\$ 2,681,076	\$ 2,483,654	\$ (197,422)	\$ 5,656,303	\$ 5,357,102	\$ (299,201)
Classified Salaries	889,423	997,320	107,897	1,715,436	2,011,648	296,211
Benefits	1,068,703	1,247,430	178,726	2,412,009	2,612,872	200,863
Books and Supplies	717,921	300,790	(417,131)	970,450	479,737	(490,712)
Subagreement Services	285,920	267,868	(18,052)	632,797	589,300	(43,497)
Operations	148,839	187,811	38,972	370,117	377,100	6,983
Facilities	27,728	33,600	5,872	61,561	67,200	5,639
Professional Services	376,536	406,854	30,318	945,767	893,839	(51,928)
Depreciation	36,184	14,300	(21,884)	56,190	28,600	(27,590)
Interest	-	-	-	-	-	-
Total Expenses	\$ 6,232,331	\$ 5,939,628	\$ (292,703)	\$ 12,820,630	\$ 12,417,397	\$ (403,232)

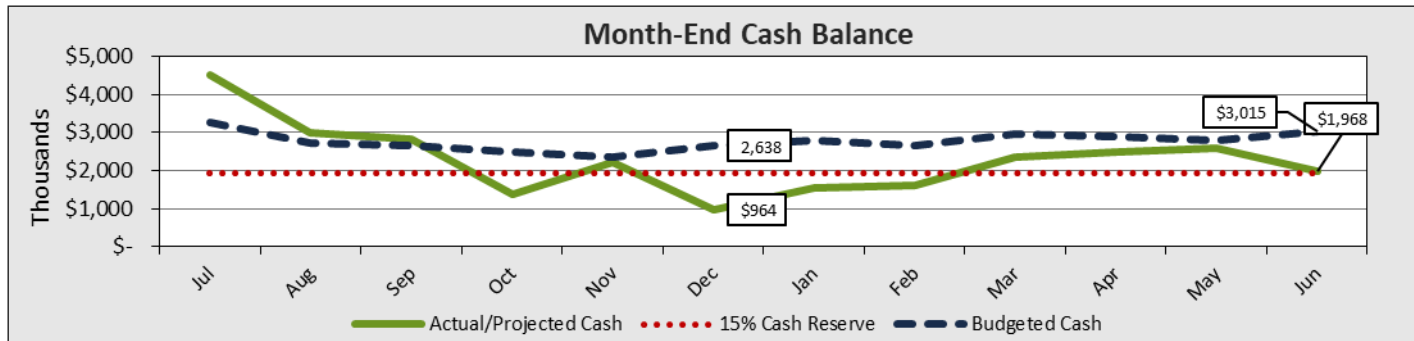
Surplus / (Deficit) & Fund Balance

- Current forecast annual surplus **\$259K, + 70K above** budget due to an increase in revenue.
- School forecast ending fund balance of **\$6.7M (52.3%)**, 191-day expenses.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (2,925,250)	\$ (1,061,546)	\$ (1,863,704)	\$ 259,092	\$ 188,508	\$ 70,585
Beginning Fund Balance	<u>6,451,262</u>	<u>6,451,262</u>		<u>6,451,262</u>	<u>6,451,262</u>	
Ending Fund Balance	<u>\$ 3,526,012</u>	<u>\$ 5,389,716</u>		<u>\$ 6,710,354</u>	<u>\$ 6,639,770</u>	
<i>As a % of Annual Expenses</i>	27.5%	43.4%		52.3%	53.5%	

Cash Balance

- Cash at month end **\$964K**, 8% of expenses.





Allegiance STEAM Academy -Fontana

Monthly Financial Presentation – December 2024

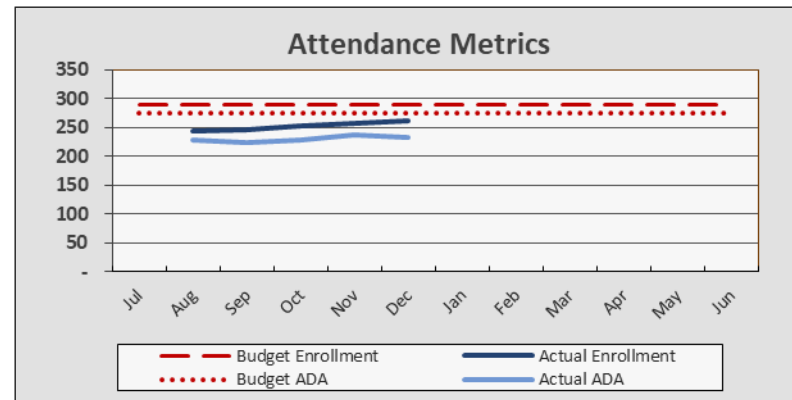


Attendance Data and Metrics

Enrollment and Per Pupil Data

Enrollment & Per Pupil Data			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
<i>Average Enrollment</i>	252	260	290
<i>ADA</i>	230	247	276
<i>Attendance Rate</i>	91.2%	95.0%	95.0%
<i>Unduplicated %</i>	43.4%	43.4%	43.6%
<i>Revenue per ADA</i>		\$17,868	\$16,951
<i>Expenses per ADA</i>		\$17,720	\$16,079

Attendance Metrics



Forecast 260 enrollment, 95% ADA 247 and UPP 43.41%
 LCFF is calculated at \$11,894 per ADA.

Revenue

- December Updates

- Forecast revenue

- State Aid-Rev Limit: Includes 1.07% cola.
- Federal Revenue: Adjustment in PCSGP Funds.
- Other State revenue: Adjustment due to prior year P2 numbers.
- Other Local Revenue: Grant Funds (Growth Fund, Calder, Silicon Grants, Capacity Grant, Residency Grant).

	Grant Funds							
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	
PCSGP	\$ 128,169	\$ 183,970	\$ 337,861	\$ -	\$ -	\$ -	\$ -	
Charter School Growth Fund	380,000	300,000	300,000					
Louis Calder Foundation	100,000	100,000	-					
Silicon Schools	100,000	200,000	200,000					
Silicon Schools Instructional Support		22,025						
Silicon Schools Instructional Support			55,712					
SBCS School Linked Partnership Capacity Grant			33,646					
Teacher Residency Grant			145,000					
Prop 28 Art and Music			27,857	27,857	27,857	27,857	27,857	
ELOP 24-25			107,481	107,481	107,481	107,481	107,481	
MH FY23.24			15,088					
MH FY24.25 + Future Years			16,176	15,088	15,088	15,088	15,088	
	\$ 708,169	\$ 805,995	\$ 1,238,821	\$ 150,426	\$ 150,426	\$ 150,426	\$ 150,426	

Revenue	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 805,320	\$ 870,498	\$ (65,178)	\$ 2,937,857	\$ 3,254,383	\$ (316,526)
Federal Revenue	-	189,031	(189,031)	384,461	406,830	(22,370)
Other State Revenue	15,388	188,506	(173,118)	353,603	508,833	(155,231)
Other Local Revenue	303,143	300,000	3,143	737,501	500,000	237,501
Total Revenue	\$ 1,123,851	\$ 1,548,036	\$ (424,185)	\$ 4,413,421	\$ 4,670,046	\$ (256,625)



Expenses

- **December Updates**
 - **Expenses update** – positive variance in year-to-date due to timing of expenses.
 - **Expenses forecast below budget** –
 - **Expense decreases** - due to change in operational expenses.

	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Expenses						
Certificated Salaries	\$ 808,848	\$ 766,395	\$ (42,453)	\$ 1,656,340	\$ 1,647,082	\$ (9,258)
Classified Salaries	319,566	289,556	(30,009)	581,745	589,543	7,798
Benefits	404,355	379,304	(25,051)	791,973	795,185	3,212
Books and Supplies	93,653	298,809	205,156	319,836	387,474	67,638
Subagreement Services	100,078	185,712	85,634	347,219	429,589	82,370
Operations	45,626	12,005	(33,621)	84,868	24,500	(60,368)
Facilities	10,245	4,750	(5,495)	13,870	9,500	(4,370)
Professional Services	185,545	228,895	43,349	569,808	509,060	(60,748)
Depreciation	(7,566)	14,276	21,842	1,856	28,552	26,696
Interest	4,640	4,638	(2)	9,278	9,276	(2)
Total Expenses	\$ 1,964,989	\$ 2,184,340	\$ 219,350	\$ 4,376,794	\$ 4,429,760	\$ 52,966

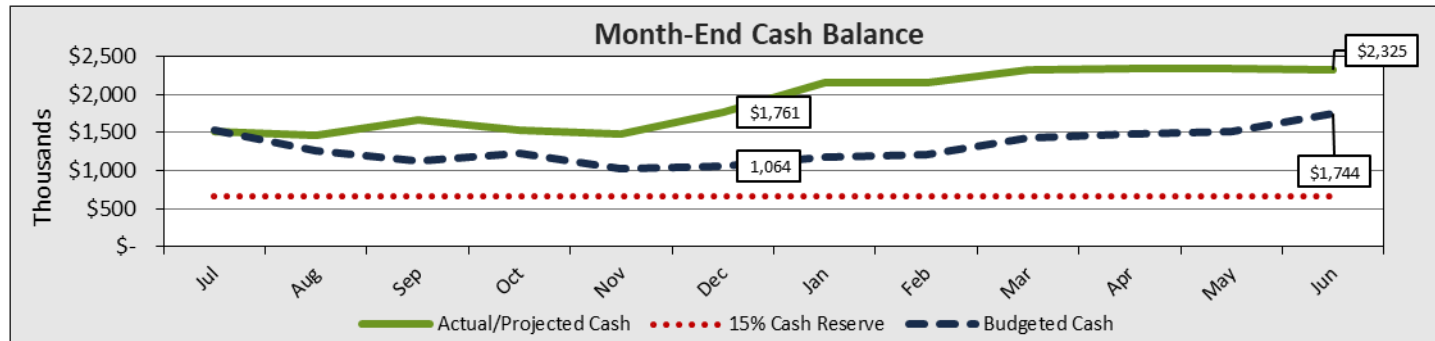
Surplus / (Deficit) & Fund Balance

- Forecast annual surplus +\$36K, + (\$203K) below budget due to a decrease in expenses.
- Fund balance forecast deficit + (\$451K), -10.3%.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (841,138)	\$ (636,304)	\$ (204,835)	\$ 36,627	\$ 240,286	\$ (203,658)
Beginning Fund Balance	<u>(488,067)</u>	<u>(488,067)</u>		<u>(488,067)</u>	<u>(488,067)</u>	
Ending Fund Balance	<u>\$ (1,329,205)</u>	<u>\$ (1,124,371)</u>		<u>\$ (451,440)</u>	<u>\$ (247,781)</u>	
<i>As a % of Annual Expenses</i>	-30.4%	-25.4%		-10.3%	-5.6%	

Cash Balance

- Cash at month end **\$1.76M**, **40%** of expenses.



Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
DATA TEAM	Set by Authorizer (by Jan 17)	Principal Apportionment P1 - The First Principal attendance period, designated P-1, is the attendance count for all full school months during the period from July 1 through the last school month that ends on or before December 31 of the FY, and is used by the CDE to compute the P-1 Apportionment. Attendance data collected within the P-1 reporting date range must be uploaded into the state's Principal Apportionment Data Collection portal.	Charter Impact with ASA support	No	Yes	https://www.cde.ca.gov/fg/sf/pa/
FINANCE	Jan-15	Federal Stimulus Reporting - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received from ESSER II and ESSER III. LEAs are required to report corrections for the period through September 30, 2024.	Charter Impact with ASA support	No	No	https://www.cde.ca.gov/fg/cr/reporting.asp
FINANCE	Jan-15	Consolidated Application (ConApp) reporting - Winter - The ConApp is used by the CDE to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. The winter release is submitted in January of each year and contains the LEA's entitlements for each funded program.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/co/cars.asp
FINANCE	Jan-19	ASES Grant Renewal - After School Education and Safety Program applications and renewals due to the CDE for fiscal year 2025/26. Grants are scheduled to be renewed every three years.	ASA	No	Yes	https://www.cde.ca.gov/ls/ex/asesrenewalcycles.asp
DATA	Jan-24	CALPADS - Fall 1 Amendment deadline - Final opportunity to review and correct your certified CALPADS - Fall 1 student data. Students' program eligibility information associated with lunch, special education, homeless, English language learner, school enrollment and graduation statuses will be submitted to the CDE. This data will be used to in CDE's CA Dashboard calculations and determine access to funding such as student meal reimbursements and unduplicated count factors.	Charter Impact submits with data provided by ASA	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
FINANCE	Jan-31	Federal Cash Management - Period 3 - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III EL; Title III Immigrant; and Title IV, Part A programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/cm/
FINANCE	Jan-31	Public Charter School Grant Program (PCSGP) - Qtr 2 - The 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 CDE's Charter Schools Division within 30 days of each respective quarter.	Charter Impact	No	No	https://www.cde.ca.gov/sp/cs/re/pcsgp.asp
FINANCE	Board meeting before Feb 28	2024-25 LCAP Midyear Update - present a report on the annual update to the LCAP and the Budget Overview for Parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the LEA . The governing board is not required to adopt the mid-year update, however it must be presented to the governing board as part of a non-consent item. The report must include both of the following: All available mid-year outcome data related to metrics identified in the current year's LCAP. All available mid-year expenditure and implementation data on all actions identified in the current year's LCAP. There is no required template for the mid-year update	ASA with Charter Impact support	No	No	https://www.cde.ca.gov/re/lc/

Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
DATA	Feb-01	School Accountability Report Card - All public schools in California are required to prepare an annual SARC (2023/24). SARCs are intended to provide the public with important information about each public school and to communicate a school's progress in achieving its goals. EC Section 35256 requires LEA governing boards to approve SARCs for publications.	ASA	Yes	No	https://www.cde.ca.gov/ta/ac/sa/
FINANCE	Feb-20	Certification of the First Principal Apportionment - The Principal Apportionment includes funding for the Local Control Funding Formula, the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The First Principal Apportionment (P-1), certified by February 20, is based on the first period data that LEAs report to CDE in November through January. P-1 supersedes the Advance Apportionment calculations and establishes each LEA's monthly state aid payment for February through May.	FYI	No	No	https://www.cde.ca.gov/fg/aa/pa/
DATA	Feb-28	CALPADS - Fall 2 deadline - Please be mindful that Level-2 certification within CALPADS means that these data have been reviewed and approved by your superintendent or IRC administrator. Failure to properly review and amend these data in CALPADS within the allotted amendment window will result in the improper certification of official Fall 2 data within CALPADS, which can impact a number of things, including LCFF funding, student course enrollments, staff assignments and English learner education services. Students' course enrollments, teacher course assignments, staff job assignments, FTE count and English Learner education services are reported datasets.	Charter Impact submits with data provided by ASA	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
FINANCE	Set by Authorizer (by Mar 15)	2nd Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second is due March 15 for the period ending January 31	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fg/fi/ir/interimstatus.asp
FINANCE	Mar-01	School-Based Medi-Cal Administrative Activities (SMAA) - All charter schools participating in the SMAA program are required to participate in this reporting. The SMAA program reimburse schools for the federal share (50%) of the certain costs for administering the Medi-Cal program.	ASA with Charter Impact support	No	No	https://www.dhcs.ca.gov/provovpart/Pages/SMAA
FINANCE	Mar-01	Every Student Succeeds Act Per-Pupil Expenditure Application - The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act (ESSA), requires state educational agencies (SEAs) and their local educational agencies (LEAs) to prepare and publish annual report cards that contain specified data elements, including LEA and school-level per-pupil expenditures (PPE).	Charter Impact	No	No	https://www3.cde.ca.gov/essars
DATA	Mar-07	CRDC - 2023-24 Submission Window (Dec 9, 2024 - Mar 7, 2025) - The CRDC collects key information on civil rights indicators, including student enrollment and educational programs and services, most of which is disaggregated by race and ethnicity, sex, limited English proficiency, and disability status.	Charter Impact submits with data provided by ASA	No	No	https://crdc.communities.ed.gov/#program
FINANCE	Apr-01 or sooner based on Authorizer	Audit Firm Selection - In accordance with Education Code (EC) Section 41020 (b) (3), if the governing board of a Local Educational Agency (LEA) does not have an audit contract in place by April 1, the County Superintendent of Schools, having jurisdiction over the LEA, shall provide for the audit and charge the LEA's fund for the cost incurred.	ASA with Charter Impact support	Yes	No	https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41020.&lawCode=EDC

Appendices

As of December 31, 2024

- 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
December 31, 2024

Presented by:



FY24-25 Allegiance STEAM Academy Thrive Chino

Monthly Cash Flow/Forecast FY23-24

Revised 01/23/2025

Actuals Through: 12/31/2024

ADA = 912.00



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
ADA = 912.00																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	-	379,319	379,319	682,774	682,774	682,774	682,774	682,774	700,625	700,625	700,625	700,625	700,625	7,675,634	7,665,684	9,950
8012 Education Protection Account	-	-	-	-	45,235	-	45,600	-	45,600	-	-	-	-	182,400	182,400	-
8096 In Lieu of Property Taxes	187,780	-	-	-	-	-	212,879	212,879	689,649	344,824	344,824	344,824	344,824	2,682,484	2,692,434	(9,950)
	187,780	379,319	379,319	682,774	728,009	682,774	941,253	895,653	1,435,874	1,045,449	1,045,449	1,045,449	1,091,414	10,540,518	10,540,518	-
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	15,302	15,302	28,159	28,159	28,159	28,159	28,159	171,401	171,401	-
8220 Federal Child Nutrition	-	-	24,724	23,197	30,668	18,441	6,849	6,849	6,849	6,849	6,849	6,849	6,849	151,822	72,095	79,727
8290 Title I, Part A - Basic Low Income	-	-	-	22,969	2,038	-	-	-	-	-	-	-	-	63,016	88,023	-
8291 Title II, Part A - Teacher Quality	-	-	-	7,725	-	-	-	-	-	-	-	-	-	10,908	18,633	-
8296 Other Federal Revenue	-	-	-	3,980	-	-	-	2,500	-	-	-	-	-	3,520	10,000	-
	-	-	24,724	57,872	32,705	18,441	22,151	24,651	35,008	35,008	35,008	35,008	119,301	439,879	360,152	79,727
Other State Revenue																
8311 State Special Education	-	-	-	-	69,136	-	56,527	56,527	90,193	90,193	90,193	90,193	90,193	633,155	633,155	-
8520 Child Nutrition	-	-	5,876	5,594	7,337	4,402	648	648	648	648	648	648	1,297	28,394	6,824	21,570
8550 Mandated Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,148	(18,148)
8560 State Lottery	-	-	-	-	-	-	56,317	-	-	56,317	-	-	-	227,088	227,088	-
8598 Prior Year Revenue	-	-	-	-	19,681	-	-	-	-	-	-	-	-	19,681	-	19,681
8599 Other State Revenue	-	-	7,514	(7,514)	-	-	266,414	-	266,414	-	-	266,414	-	799,242	820,020	(20,778)
	-	-	13,390	(1,920)	96,154	4,402	379,906	57,175	357,255	147,158	90,841	357,255	205,944	1,707,560	1,705,235	2,325
Other Local Revenue																
8660 Interest Revenue	773	773	773	773	773	773	-	-	-	-	-	-	-	4,640	-	4,640
8689 Other Fees and Contracts	-	-	-	-	50	-	-	-	-	-	-	-	-	50	-	50
8699 School Fundraising	-	-	7,468	-	9,946	(766)	-	-	-	-	-	-	-	16,648	-	16,648
8990 Contributions, Restricted	22,025	-	(22,025)	-	-	-	-	185,213	-	-	-	-	185,213	370,426	-	370,426
	22,798	773	(13,784)	773	10,770	7	-	185,213	-	-	-	-	185,213	391,765	-	391,765
Total Revenue	210,579	380,092	403,649	739,499	867,638	705,624	1,343,311	1,162,693	1,828,137	1,227,616	1,171,299	1,622,926	1,416,659	13,079,722	12,605,905	473,817
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	15,719	368,432	360,435	361,326	368,803	371,357	353,691	353,691	353,691	353,691	353,691	353,691	-	3,968,217	3,764,807	(203,410)
1170 Teachers' Substitute Hours	-	19,384	19,103	26,873	17,909	17,267	9,291	9,291	9,291	9,291	9,291	9,291	-	156,281	150,200	(6,081)
1175 Teachers' Extra Duty/Stipends	-	183	3,600	8,614	28,656	6,712	4,545	4,545	4,545	4,545	4,545	4,545	-	75,038	50,000	(25,038)
1200 Pupil Support Salaries	30,141	51,417	48,099	47,140	46,544	48,795	48,387	48,387	48,387	48,387	48,387	48,387	-	562,458	593,396	30,938
1300 Administrators' Salaries	62,357	69,957	65,404	77,454	70,573	68,823	78,915	78,915	78,915	78,915	78,915	78,915	-	888,058	786,198	(101,860)
1900 Other Certificated Salaries	-	-	-	-	-	-	1,042	1,042	1,042	1,042	1,042	1,042	-	6,250	12,500	6,250
	108,217	509,372	496,642	521,406	532,485	512,955	495,871	495,871	495,871	495,871	495,871	495,871	-	5,656,303	5,357,102	(299,201)
Classified Salaries																
2100 Instructional Salaries	5,949	96,142	86,769	105,005	80,104	65,369	94,661	94,661	94,661	94,661	94,661	-	-	912,642	915,188	2,546
2200 Support Salaries	19,236	32,210	32,950	35,186	29,373	30,151	8,500	8,500	8,500	8,500	8,500	-	-	221,605	419,016	197,410
2300 Classified Administrators' Salaries	6,628	6,628	4,419	7,070	7,070	7,070	7,070	7,070	7,070	7,070	7,070	7,070	-	81,305	78,750	(2,555)
2400 Clerical and Office Staff Salaries	28,508	36,658	29,306	36,174	42,310	43,942	40,981	40,981	40,981	40,981	40,981	40,981	-	462,787	554,895	92,108
2900 Other Classified Salaries	25	5,039	5,034	5,074	25	-	4,331	4,331	4,331	4,331	4,331	243	-	37,097	43,800	6,703
	60,345	176,677	158,478	188,509	158,882	146,532	155,544	155,544	155,544	155,544	155,544	48,295	-	1,715,436	2,011,648	296,211
Benefits																
3101 STRS	20,546	96,594	92,677	92,986	94,002	92,128	92,999	92,999	92,999	92,999	92,999	92,999	-	1,046,928	1,023,206	(23,721)
3202 PERS	16,310	44,507	37,853	46,226	38,980	35,365	51,045	51,045	51,045	51,045	51,045	15,849	-	490,314	544,151	53,836
3301 OASDI	3,675	10,972	9,752	11,677	9,652	9,161	11,700	11,700	11,700	11,700	11,700	3,633	-	117,021	124,722	7,701
3311 Medicare	2,382	9,713	9,217	10,034	9,747	9,258	9,783	9,783	9,783	9,783	9,783	8,172	-	107,440	106,847	(593)
3401 Health and Welfare	20,159	40,326	54,158	19,903	17,331	29,280	49,375	49,375	49,375	49,375	49,375	49,375	-	477,408	645,000	167,592
3501 State Unemployment	560	2,971	767	777	506	2,020	15,588	12,471	6,235	3,118	3,118	3,118	-	51,249	65,783	14,535
3601 Workers' Compensation	-	31,842	7,961	7,961	(4,632)	23,399	9,446	9,446	9,446	9,446	9,446	7,891	-	121,650	103,162	(18,487)
	63,633	236,926	212,385	189,564	165,586	200,610	239,936	236,818	230,583	227,465	227,465	181,037	-	2,412,009	2,612,872	200,863



FY24-25 Allegiance STEAM Academy Thrive Chino

Monthly Cash Flow/Forecast FY23-24

Revised 01/23/2025

Actuals Through: 12/31/2024

ADA = 912.00

		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Books and Supplies																	
4100	Textbooks and Core Curricula	8,034	323,100	-	689	14,829	-	-	-	-	-	-	-	-	346,652	74,800	(271,852)
4200	Books and Other Materials	-	254	-	1,620	424	-	3,775	3,775	3,775	3,775	-	-	-	17,400	17,400	-
4302	School Supplies	-	966	6,140	11,469	477	765	6,764	6,764	6,764	6,764	6,764	6,764	6,764	60,401	66,400	5,999
4305	Software	56,596	25,960	3,556	21,406	7,247	21,185	13,119	13,119	13,119	13,119	13,119	13,119	13,119	214,666	116,600	(98,066)
4310	Office Expense	-	494	3,302	12,157	215	5,150	9,890	9,890	9,890	9,890	9,890	9,890	9,890	80,660	85,400	4,740
4311	Business Meals	-	-	14	45	77	-	418	418	418	418	418	418	418	2,641	3,400	759
4400	Noncapitalized Equipment	-	-	147	-	67,667	-	-	-	-	-	-	-	-	67,814	36,818	(30,996)
4700	Food Services	-	234	30,600	28,791	41,436	22,875	9,380	9,380	9,380	9,380	9,380	9,380	9,380	180,216	78,919	(101,297)
		64,630	351,008	43,758	76,178	132,373	49,975	43,346	43,346	43,346	43,346	39,571	39,571	-	970,450	479,737	(490,712)
Subagreement Services																	
5101	Nursing	-	-	-	-	-	-	14	14	14	14	14	14	14	86	100	14
5102	Special Education	33,111	23,129	9,700	70,014	17,848	57,947	31,392	31,392	31,392	31,392	31,392	31,392	31,392	400,100	400,100	-
5103	Substitute Teacher	-	3,009	6,889	26,596	16,591	19,157	19,443	19,443	19,443	19,443	19,443	19,443	19,443	188,900	188,900	-
5104	Transportation	-	-	1,928	-	-	-	-	-	-	-	-	-	-	1,928	200	(1,728)
5106	Other Educational Consultants	-	-	-	-	-	-	6,964	6,964	6,964	6,964	6,964	6,964	6,964	41,784	-	(41,784)
		33,111	26,138	18,517	96,610	34,439	77,104	57,813	57,813	57,813	57,813	57,813	57,813	-	632,797	589,300	(43,497)
Operations and Housekeeping																	
5201	Auto and Travel	-	101	-	2,243	(104)	51	1,594	1,594	1,594	1,594	1,594	1,594	1,594	11,856	13,400	1,544
5300	Dues & Memberships	-	18,720	4,998	(123)	-	-	-	-	-	-	-	-	-	23,595	18,600	(4,995)
5400	Insurance	-	74,299	18,574	18,574	(5,982)	15,066	6,361	6,361	6,361	6,361	6,361	6,361	6,361	158,700	158,700	-
5501	Utilities	-	-	-	-	-	-	8,633	8,633	8,633	8,633	8,633	8,633	8,633	103,600	103,600	-
5502	Janitorial Services	-	-	-	-	-	-	457	457	457	457	457	457	457	2,743	3,200	457
5531	ASB Fundraising Expense	-	1,013	-	-	500	-	-	-	-	-	-	-	-	1,513	300	(1,213)
5900	Communications	-	-	89	783	-	-	11,018	11,018	11,018	11,018	11,018	11,018	11,018	66,982	78,000	11,018
5901	Postage and Shipping	-	-	-	25	-	11	182	182	182	182	182	182	182	1,129	1,300	171
		-	94,132	23,661	21,503	(5,586)	15,128	28,246	28,246	28,246	28,246	28,246	28,246	28,246	370,117	377,100	6,983
Facilities, Repairs and Other Leases																	
5603	Equipment Leases	-	578	-	26,700	-	-	5,503	5,503	5,503	5,503	5,503	5,503	5,503	60,297	65,800	5,503
5610	Repairs and Maintenance	-	450	-	-	-	-	136	136	136	136	136	136	136	1,264	1,400	136
		-	1,028	-	26,700	-	-	5,639	5,639	5,639	5,639	5,639	5,639	5,639	61,561	67,200	5,639
Professional/Consulting Services																	
5801	IT	8,259	7,483	9,274	7,522	8,959	7,597	7,372	7,372	7,372	7,372	7,372	7,372	7,372	93,325	93,100	(225)
5802	Audit & Taxes	-	-	-	-	-	-	10,000	10,000	-	-	-	-	-	20,000	30,000	10,000
5803	Legal	-	1,614	37,217	12,771	468	-	705	705	705	705	705	705	705	56,298	50,100	(6,198)
5804	Professional Development	-	-	1,800	7,039	900	20,892	2,795	2,795	2,795	2,795	2,795	2,795	2,795	47,400	47,400	-
5805	General Consulting	2,550	10,985	-	2,313	-	-	4,193	4,193	4,193	4,193	4,193	4,193	4,193	41,007	45,200	4,193
5806	Special Activities/Field Trips	-	-	26,527	2,355	9,710	799	1,903	1,903	-	-	-	-	-	43,196	44,300	1,104
5807	Bank Charges	-	35	-	-	-	-	66	66	66	66	66	66	66	434	500	66
5808	Printing	-	-	3,250	2,305	-	1,800	-	-	-	-	-	-	-	7,356	1,300	(6,056)
5809	Other taxes and fees	-	2,150	-	75	-	-	554	554	554	554	554	554	554	5,546	6,100	554
5810	Payroll Service Fee	2,082	4,590	-	1,316	4,331	3,126	1,125	1,125	1,125	1,125	1,125	1,125	1,125	22,194	13,500	(8,694)
5811	Management Fee	23,636	25,539	24,406	27,759	33,101	30,006	20,935	20,935	20,935	20,935	20,935	20,935	20,935	290,053	242,923	(47,129)
5812	District Oversight Fee	-	-	-	-	-	-	28,238	26,870	43,076	31,363	31,363	31,363	31,363	316,216	316,216	-
5815	Public Relations/Recruitment	-	-	-	-	-	-	457	457	457	457	457	457	457	2,743	3,200	457
		36,527	52,396	102,473	63,453	57,468	64,220	78,342	76,974	81,278	69,565	69,565	69,565	123,942	945,767	893,839	(51,928)
Depreciation																	
6900	Depreciation Expense	2,525	2,525	2,525	2,525	22,749	3,334	3,334	3,334	3,334	3,334	3,334	3,334	3,334	56,190	28,600	(27,590)
		2,525	2,525	2,525	2,525	22,749	3,334	3,334	3,334	3,334	3,334	3,334	3,334	-	56,190	28,600	(27,590)
Interest																	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses		368,987	1,450,203	1,058,438	1,186,449	1,098,397	1,069,858	1,108,072	1,103,586	1,101,655	1,086,824	1,083,049	929,371	175,742	12,820,630	12,417,397	(403,232)
Monthly Surplus (Deficit)		(158,409)	(1,070,110)	(654,789)	(446,949)	(230,759)	(364,234)	235,239	59,107	726,483	140,792	88,250	693,555	1,240,918	259,092	188,508	70,585



FY24-25 Allegiance STEAM Academy Thrive Chino

Monthly Cash Flow/Forecast FY23-24

Revised 01/23/2025

Actuals Through: 12/31/2024

ADA = 912.00

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(158,409)	(1,070,110)	(654,789)	(446,949)	(230,759)	(364,234)	235,239	59,107	726,483	140,792	88,250	693,555	1,240,918	259,092		
Cash flows from operating activities																
Depreciation/Amortization	2,525	2,525	2,525	2,525	22,749	3,334	3,334	3,334	3,334	3,334	3,334	3,334	-	56,190		
Public Funding Receivables	3,306,067	(372,810)	409,285	(717,449)	826,508	(682,774)	340,967	-	-	-	-	-	(1,416,659)	1,693,135		
Grants and Contributions Rec.	(1,105)	(18,779)	13,113	(3,450)	9,116	-	-	-	-	-	-	-	-	(1,105)		
Due To/From Related Parties	(77,835)	(279,759)	(199,147)	(92,942)	286,613	(154,086)	-	-	-	-	-	150,000	-	(367,156)		
Prepaid Expenses	(65,723)	79,606	-	-	(21,547)	(6,931)	-	-	-	-	-	-	-	(14,595)		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	55,202	(25,196)	(45,786)	52,395	(12,979)	(14,324)	-	-	-	-	-	-	175,742	185,053		
Accrued Expenses	(293,912)	173,709	(45,802)	(116,314)	(103,862)	(69,677)	-	-	-	-	-	-	-	(455,858)		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	75,191	(6,509)	346,044	(137,486)	113,124	54,000	-	-	-	-	-	(1,450,896)	(1,006,532)	(1,006,532)		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	(48,538)	-	-	-	-	-	-	-	-	(48,538)		
Total Change in Cash	2,842,000	(1,517,323)	(174,556)	(1,459,670)	840,425	(1,234,691)	579,540	62,441	729,817	144,126	91,584	(604,007)				
Cash, Beginning of Month	1,668,069	4,510,069	2,992,746	2,818,190	1,358,520	2,198,945	964,254	1,543,794	1,606,235	2,336,052	2,480,178	2,571,762				
Cash, End of Month	4,510,069	2,992,746	2,818,190	1,358,520	2,198,945	964,254	1,543,794	1,606,235	2,336,052	2,480,178	2,571,762	1,967,755				



FY24-25 Allegiance STEAM Academy Thrive - Fontana

Monthly Cash Flow/Forecast FY23-24

Revised 01/23/25

Actuals Through: **12/31/2024**

ADA = 247.00

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
ADA = 275.50																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	-	107,511	107,511	193,520	193,520	193,520	193,520	193,520	310,311	310,311	310,311	310,311	310,311	2,734,176	3,025,924	(291,749)
8012 Education Protection Account	-	-	-	-	9,738	-	12,350	-	12,350	-	-	-	-	49,400	55,100	(5,700)
8096 In Lieu of Property Taxes	-	-	-	-	-	-	9,732	9,732	44,939	22,469	22,469	22,469	22,469	154,281	173,358	(19,077)
	-	107,511	107,511	193,520	203,258	193,520	215,602	203,252	367,600	332,780	332,780	332,780	347,742	2,937,857	3,254,383	(316,526)
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	2,105	2,105	5,091	5,091	5,091	5,091	5,091	29,665	33,088	(3,423)
8220 Federal Child Nutrition	-	-	-	-	-	-	2,117	2,117	2,117	2,117	2,117	2,117	4,234	16,934	24,979	(8,045)
8294 Title V, Part B - PCSG	-	-	-	-	-	-	-	-	84,465	-	-	-	253,396	337,861	348,763	(10,902)
	-	-	-	-	-	-	4,222	4,222	91,673	7,208	7,208	260,604	9,325	384,461	406,830	(22,370)
Other State Revenue																
8311 State Special Education	-	-	-	-	15,388	-	8,792	8,792	18,185	18,185	18,185	18,185	18,185	123,895	138,191	(14,296)
8520 Child Nutrition	-	-	-	-	-	-	200	200	200	200	200	200	401	1,603	2,364	(761)
8550 Mandated Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,907	(3,907)
8560 State Lottery	-	-	-	-	-	-	12,124	-	-	12,124	-	-	37,255	61,503	68,600	(7,097)
8599 Other State Revenue	-	-	-	-	-	-	55,534	-	55,534	-	-	55,534	-	166,602	295,772	(129,170)
	-	-	-	-	15,388	-	76,650	8,993	73,919	30,509	18,385	73,919	55,841	353,603	508,833	(155,231)
Other Local Revenue																
8690 Other Local Revenue	-	-	-	-	-	300,000	58,590	200,000	58,590	-	-	58,590	58,590	734,358	-	734,358
8699 School Fundraising	-	-	1,716	-	1,427	-	-	-	-	-	-	-	-	3,143	-	3,143
8990 Contributions, Restricted	22,025	-	(22,025)	-	-	-	-	-	-	-	-	-	-	-	500,000	(500,000)
	22,025	-	(20,309)	-	1,427	300,000	58,590	200,000	58,590	-	-	58,590	58,590	737,501	500,000	237,501
Total Revenue	22,025	107,511	87,202	193,520	220,073	493,520	355,064	416,466	591,781	370,497	358,373	725,892	471,497	4,413,421	4,670,046	(256,625)
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	2,045	108,798	103,753	99,876	96,083	96,991	90,971	90,971	90,971	90,971	90,971	90,971	-	1,053,371	995,096	(58,275)
1170 Teachers' Substitute Hours	-	6,405	6,100	9,047	8,525	7,048	4,692	4,692	4,692	4,692	4,692	4,692	-	65,277	100,091	34,814
1175 Teachers' Extra Duty/Stipends	-	5,250	800	578	3,731	4,248	2,083	2,083	2,083	2,083	2,083	2,083	-	27,107	25,000	(2,107)
1200 Pupil Support Salaries	10,052	24,946	31,012	28,540	26,137	28,172	19,253	19,253	19,253	19,253	19,253	19,253	-	264,376	242,829	(21,546)
1300 Administrators' Salaries	17,536	19,436	28,779	11,938	11,512	11,512	24,250	24,250	24,250	24,250	24,250	24,250	-	246,209	284,066	37,857
	29,632	164,836	170,444	149,978	145,988	147,970	141,249	141,249	141,249	141,249	141,249	141,249	-	1,656,340	1,647,082	(9,258)
Classified Salaries																
2100 Instructional Salaries	131	29,214	22,703	29,524	19,937	17,322	24,917	24,917	24,917	24,917	24,917	-	-	243,414	249,773	6,359
2200 Support Salaries	4,596	11,543	7,445	7,905	6,565	7,007	7,295	7,295	7,295	7,295	7,295	7,295	-	88,829	114,730	25,901
2300 Classified Administrators' Salaries	2,209	2,209	4,419	1,768	1,768	1,768	1,750	1,750	1,750	1,750	1,750	1,750	-	24,640	26,250	1,610
2400 Clerical and Office Staff Salaries	19,372	23,089	28,030	22,568	20,683	20,275	13,888	13,888	13,888	13,888	13,888	13,888	-	217,346	198,789	(18,557)
2900 Other Classified Salaries	-	1,722	1,889	2,207	879	819	-	-	-	-	-	-	-	7,515.83	-	(7,515.83)
	26,308	67,778	64,486	63,972	49,832	47,190	47,849	47,849	47,849	47,849	47,849	22,933	-	581,745	589,543	7,798
Benefits																
3101 STRS	5,660	28,958	30,337	30,569	31,333	30,449	25,846	25,846	25,846	25,846	25,846	25,846	-	312,382	314,593	2,211
3202 PERS	7,116	19,763	19,865	19,597	15,869	15,188	11,886	11,886	11,886	11,886	11,886	5,697	-	162,526	159,471	(3,054)
3301 OASDI	1,626	5,084	4,589	4,618	3,670	3,523	2,724	2,724	2,724	2,724	2,724	1,306	-	38,038	36,552	(1,486)
3311 Medicare	804	3,360	3,365	3,089	2,811	2,807	2,599	2,599	2,599	2,599	2,599	2,256	-	31,484	32,431	947
3401 Health and Welfare	14,795	26,395	17,154	8,537	7,642	15,364	20,042	20,042	20,042	20,042	20,042	20,042	-	210,138	227,500	17,362
3501 State Unemployment	2	1,789	461	422	305	804	5,880	4,704	2,352	1,176	1,176	1,176	-	20,248	23,520	3,272
3601 Workers' Compensation	-	-	-	-	10,783	5,850	90	90	90	90	90	78	-	17,158	1,118	(16,040)
	30,003	85,349	75,773	66,832	72,413	73,984	69,066	67,890	65,538	64,362	64,362	56,400	-	791,973	795,185	3,212



FY24-25 Allegiance STEAM Academy Thrive - Fontana

Monthly Cash Flow/Forecast FY23-24

Revised 01/23/25

Actuals Through: **12/31/2024**

ADA = 247.00		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)													
Books and Supplies																														
4100	Textbooks and Core Curricula	-	7,021	-	355	2,235	-	20,207	20,207	20,207	-	-	-	-	70,232	81,688	11,456													
4200	Books and Other Materials	-	-	-	405	-	-	734	734	734	734	-	-	-	3,342	3,342	-													
4302	School Supplies	-	73	992	6,616	694	124	2,000	2,000	2,000	2,000	2,000	2,000	-	20,499	25,100	4,601													
4305	Software	-	4,535	765	7,427	25,999	5,396	4,968	4,968	4,968	4,968	4,968	4,968	-	73,929	103,500	29,571													
4310	Office Expense	-	5,630	-	732	(500)	6	691	691	691	691	691	691	-	10,012	18,500	8,488													
4311	Business Meals	-	-	40	35	-	-	41	41	41	41	41	41	-	319	400	81													
4400	Noncapitalized Equipment	-	-	90,234	-	(65,162)	-	34,176	34,176	34,176	-	-	-	-	127,600	127,600	-													
4700	Food Services	-	-	-	-	-	-	2,317	2,317	2,317	2,317	2,317	2,317	-	13,903	27,344	13,441													
															319,836	387,474	67,638													
Subagreement Services																														
5102	Special Education	-	-	-	14,744	-	-	7,095	7,095	7,095	7,095	7,095	7,095	-	57,311	71,500	14,189													
5103	Substitute Teacher	-	10,934	3,700	9,654	5,440	8,789	14,274	14,274	14,274	14,274	14,274	14,274	-	124,162	182,900	58,738													
5106	Other Educational Consultants	-	-	13,650	10,529	-	22,638	19,822	19,822	19,822	19,822	19,822	19,822	-	165,746	175,189	9,443													
															347,219	429,589	82,370													
Operations and Housekeeping																														
5201	Auto and Travel	-	101	-	774	566	246	253	253	253	253	253	253	-	3,207	5,400	2,193													
5300	Dues & Memberships	-	5,363	5,198	(3,373)	-	-	-	-	-	-	-	-	-	7,188	4,400	(2,788)													
5400	Insurance	-	-	-	-	26,366	3,767	5,273	5,273	5,273	5,273	5,273	5,273	-	61,772	-	(61,772)													
5900	Communications	-	-	200	6,388	-	-	1,014	1,014	1,014	1,014	1,014	1,014	-	12,672	14,700	2,028													
5901	Postage and Shipping	-	-	30	-	-	-	-	-	-	-	-	-	-	29,99	-	(29,99)													
															84,868	24,500	(60,368)													
Facilities, Repairs and Other Leases																														
5603	Equipment Leases	-	2,258	1,803	5,457	-	726	604	604	604	604	604	604	-	13,870	9,500	(4,370)													
															13,870	9,500	(4,370)													
Professional/Consulting Services																														
5801	IT	4,766	4,941	4,941	4,866	5,916	4,941	2,584	2,584	2,584	2,584	2,584	2,584	-	45,872	37,900	(7,972)													
5803	Legal	-	-	12,648	9,690	14,153	-	-	-	-	-	-	-	-	36,490	5,600	(30,890)													
5804	Professional Development	-	-	13,928	12,964	900	6,964	119	119	119	119	119	119	-	35,469	25,900	(9,569)													
5805	General Consulting	900	3,150	-	1,500	-	-	14,231	14,231	14,231	14,231	14,231	14,231	-	90,938	119,400	28,463													
5806	Special Activities/Field Trips	-	1,200	6,050	770	3,410	2,003	-	-	-	-	-	-	-	13,433	400	(13,033)													
5808	Printing	-	-	-	3	-	2,384	100	100	100	100	100	100	-	2,985	800	(2,185)													
5809	Other taxes and fees	-	400	-	-	-	-	319	319	319	319	319	319	-	2,313	2,950	638													
5810	Payroll Service Fee	-	-	-	-	-	1,098	-	-	-	-	-	-	-	1,098.24	-	(1,098.24)													
5811	Management Fee	8,756	8,756	8,756	8,756	(7,933)	8,756	7,328	7,328	7,328	7,328	7,328	7,328	-	79,812	88,206	8,394													
5812	District Oversight Fee	-	-	-	-	-	21,223	21,223	21,223	21,223	21,223	21,223	21,223	106,113	254,670	224,254	(30,416)													
5813	County Fees	-	-	-	-	-	-	175	-	-	175	-	-	175	525	700	175													
5815	Public Relations/Recruitment	-	-	-	-	-	3,990	369	369	369	369	369	369	-	6,203	2,950	(3,253)													
															569,808	509,060	(60,748)													
Depreciation																														
6900	Depreciation Expense	2,379	2,379	2,379	2,379	(18,654)	1,570	1,570	1,570	1,570	1,570	1,570	1,570	-	1,856	28,552	26,696													
															1,856	28,552	26,696													
Interest																														
7438	Interest Expense	773	773	773	773	773	773	773	773	773	773	773	773	-	9,278	9,276	(2)													
															9,278	9,276	(2)													
Total Expenses															103,519	375,476	476,790	382,227	262,438	364,540	420,421	419,070	416,718	361,335	360,425	327,546	106,288	4,376,794	4,429,760	52,966
Monthly Surplus (Deficit)															(81,494)	(267,965)	(389,588)	(188,707)	(42,365)	128,980	(65,358)	(2,604)	175,063	9,162	(2,052)	398,346	365,209	36,628	240,286	(203,658)



FY24-25 Allegiance STEAM Academy Thrive - Fontana

Monthly Cash Flow/Forecast FY23-24

Revised 01/23/25

Actuals Through: **12/31/2024**

ADA = **247.00**

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(81,494)	(267,965)	(389,588)	(188,707)	(42,365)	128,980	(65,358)	(2,604)	175,063	9,162	(2,052)	398,346	365,209	36,628		
Cash flows from operating activities																
Depreciation/Amortization	2,379	2,379	2,379	2,379	(18,654)	1,570	1,570	1,570	1,570	1,570	1,570	1,570	-	1,856		
Public Funding Receivables	33,687	(107,511)	317,015	(193,520)	208,266	6,480	450,392	-	-	-	-	-	(471,497)	243,312		
Grants and Contributions Rec.	-	-	(200)	200	7,646	(2,258)	-	-	-	-	-	-	-	5,388		
Due To/From Related Parties	77,835	279,759	199,147	92,942	(286,613)	154,086	-	-	-	-	-	(150,000)	-	367,156		
Prepaid Expenses	-	-	-	-	-	(11,090)	-	-	-	-	-	-	-	(11,090)		
Accounts Payable	(14,440)	9,881	(2,531)	(3,661)	(3,154)	4,003	-	-	-	-	-	-	106,288	96,386		
Accrued Expenses	-	41,247	(11,868)	11,682	12,410	(3,798)	-	-	-	-	-	-	-	49,672		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	-	86,465	145,000	27,272	-	-	-	-	-	-	(258,737)	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	48,538	-	-	-	-	-	-	-	-	48,538		
Total Change in Cash	17,968	(42,209)	200,818	(133,686)	(46,653)	277,973	386,604	(1,034)	176,633	10,732	(482)	(8,821)				
Cash, Beginning of Month	1,486,728	1,504,696	1,462,487	1,663,305	1,529,619	1,482,966	1,760,939	2,147,544	2,146,510	2,323,143	2,333,875	2,333,393				
Cash, End of Month	1,504,696	1,462,487	1,663,305	1,529,619	1,482,966	1,760,939	2,147,544	2,146,510	2,323,143	2,333,875	2,333,393	2,324,573				

Allegiance STEAM Academy - Thrive

Statement of Financial Position

December 31, 2024

	Allegiance STEAM Academy - Chino	Allegiance STEAM Academy - Fontana	Combined
Assets			
Current Assets			
Total Cash & Cash Equivalents	\$ 964,254	\$ 1,760,939	\$ 2,725,193
Accounts Receivable	1,401	(5,388)	(3,987)
Public Funding Receivables	1,023,741	450,392	1,474,133
Due To/From Related Parties	3,148,872	(3,148,872)	-
Prepaid Expenses	50,297	11,090	61,388
Total Current Assets	5,188,566	(931,839)	4,256,727
Long-Term Assets			
Property & Equipment, Net	738,037	59,601	797,638
Total Long Term Assets	738,037	59,601	797,638
Total Assets	\$ 5,926,602	\$ (872,238)	\$ 5,054,364
Liabilities			
Current Liabilities			
Accounts Payable	\$ 25,031	\$ (13,297)	\$ 11,734
Accrued Liabilities	792,622	211,527	1,004,148
Deferred Revenue	1,504,896	258,737	1,763,633
Lease Liability	25,334	-	25,334
Total Current Liabilities	2,347,883	456,967	2,804,850
Other Long-Term Liabilities	52,708	-	52,708
Total Long-Term Liabilities	52,708	-	52,708
Total Liabilities	2,400,590	456,967	2,857,558
Total Net Assets	3,526,012	(1,329,205)	2,196,806
Total Liabilities and Net Assets	\$ 5,926,602	\$ (872,238)	\$ 5,054,364

Allegiance STEAM Academy - Thrive

Statement of Cash Flows

For the period ended December 31, 2024

	Allegiance STEAM Academy - Chino	Allegiance STEAM Academy - Fontana	Month Ended 12/31/24
Cash Flows from Operating Activities			
Change in Net Assets	\$ (364,234)	\$ 128,980	\$ (235,254)
Adjustments to reconcile change in net assets to net cash flows from operating activities:			
Depreciation	3,334	1,570	4,905
Public Funding Receivables	(682,774)	6,480	(676,294)
Grants, Contributions & Pledges Receivable	-	(2,258)	(2,258)
Due from Related Parties	(154,086)	154,086	-
Prepaid Expenses	(6,931)	(11,090)	(18,021)
Accounts Payable	(14,324)	4,003	(10,321)
Accrued Expenses	(69,677)	(3,798)	(73,475)
Deferred Revenue	54,000	-	54,000
Total Cash Flows from Operating Activities	(1,234,691)	277,973	(956,718)
Change in Cash & Cash Equivalents	(1,234,691)	277,973	(956,718)
Cash & Cash Equivalents, Beginning of Period	2,198,945	1,482,966	3,681,912
Cash and Cash Equivalents, End of Period	\$ 964,254	\$ 1,760,939	\$ 2,725,193

Allegiance STEAM Academy - Chino

Budget vs Actual

For the period ended December 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 682,774	\$ 684,382	\$ (1,608)	\$ 2,806,960	\$ 2,813,569	\$ (6,609)	\$ 7,665,684
Education Protection Account	-	45,600	(45,600)	45,235	91,200	(45,965)	182,400
In Lieu of Property Taxes	-	213,668	(213,668)	187,780	1,121,758	(933,978)	2,692,434
Total State Aid - Revenue Limit	682,774	943,650	(260,876)	3,039,975	4,026,527	(986,552)	10,540,518
Federal Revenue							
Special Education - Entitlement	-	15,302	(15,302)	-	62,910	(62,910)	171,401
Federal Child Nutrition	18,441	6,849	11,592	97,030	17,303	79,727	72,095
Title I, Part A - Basic Low Income	-	66,017	(66,017)	25,007	88,023	(63,016)	88,023
Title II, Part A - Teacher Quality	-	13,975	(13,975)	7,725	18,633	(10,908)	18,633
Other Federal Revenue	-	-	-	3,980	2,500	1,480	10,000
Total Federal Revenue	18,441	102,143	(83,703)	133,742	189,369	(55,627)	360,152
Other State Revenue							
State Special Education	-	56,527	(56,527)	69,136	232,390	(163,254)	633,155
State Child Nutrition	4,402	648	3,753	23,208	1,638	21,570	6,824
Mandated Cost	-	18,148	(18,148)	-	18,148	(18,148)	18,148
State Lottery	-	-	-	-	-	-	227,088
Prior Year Revenue	-	-	-	19,681	-	19,681	-
Other State Revenue	-	205,005	(205,005)	-	410,010	(410,010)	820,020
Total Other State Revenue	4,402	280,328	(275,927)	112,025	662,185	(550,160)	1,705,235
Other Local Revenue							
Interest Revenue	773	-	773	4,640	-	4,640	-
Other Fees and Contracts	-	-	-	50	-	50	-
School Fundraising	(766)	-	(766)	16,648	-	16,648	-
Total Other Local Revenue	7	-	7	21,339	-	21,339	-
Total Revenues	705,624	1,326,122	(620,498)	3,307,081	4,878,082	(1,571,001)	12,605,905
Expenses							
Certificated Salaries							
Teachers' Salaries	371,357	342,255	(29,102)	1,846,072	1,711,276	(134,796)	3,764,807
Teachers' Substitute Hours	17,267	13,655	(3,613)	100,536	68,273	(32,263)	150,200
Teachers' Extra Duty/Stipends	6,712	4,545	(2,167)	47,765	22,727	(25,038)	50,000
Pupil Support Salaries	48,795	51,895	3,099	272,136	282,029	9,893	593,396
Administrators' Salaries	68,823	65,517	(3,306)	414,567	393,099	(21,468)	786,198
Other Certificated Salaries	-	1,042	1,042	-	6,250	6,250	12,500
Total Certificated Salaries	512,955	478,908	(34,047)	2,681,076	2,483,654	(197,422)	5,357,102
Classified Salaries							
Instructional Salaries	65,369	91,519	26,150	439,337	457,594	18,257	915,188
Support Salaries	30,151	37,498	7,348	179,105	203,511	24,405	419,015
Supervisors' and Administrators' Salaries	7,070	6,563	(508)	38,885	39,375	490	78,750
Clerical and Office Staff Salaries	43,942	46,659	2,717	216,898	274,941	58,042	554,894
Other Classified Salaries	-	4,331	4,331	15,197	21,900	6,703	43,800
Total Classified Salaries	146,532	186,570	40,038	889,423	997,320	107,897	2,011,648
Benefits							
State Teachers' Retirement System, certificated positions	92,128	91,471	(656)	488,932	474,378	(14,554)	1,023,206
Public Employees' Retirement System, classified positions	35,365	50,467	15,103	219,241	269,775	50,534	544,151
OASDI/Medicare/Alternative, certificated positions	9,161	11,567	2,406	54,890	61,834	6,944	124,722
Medicare/Alternative, certificated positions	9,258	9,649	392	50,352	50,474	122	106,847
Health and Welfare Benefits, certificated positions	29,280	53,750	24,470	181,158	322,500	141,342	645,000
State Unemployment Insurance, certificated positions	2,020	3,289	1,269	7,601	19,735	12,134	65,783
Workers' Compensation Insurance, certificated positions	23,399	9,317	(14,082)	66,530	48,734	(17,796)	103,162
Total Benefits	200,610	229,511	28,901	1,068,703	1,247,430	178,726	2,612,872

Allegiance STEAM Academy - Chino

Budget vs Actual

For the period ended December 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Textbooks and Core Materials	-	-	-	346,652	74,800	(271,852)	74,800
Books and Reference Materials	-	-	-	2,299	17,400	15,101	17,400
School Supplies	765	5,533	4,768	19,818	33,200	13,382	66,400
Software	21,185	9,717	(11,468)	135,949	58,300	(77,649)	116,600
Office Expense	5,150	7,117	1,967	21,318	42,700	21,382	85,400
Business Meals	-	283	283	135	1,700	1,565	3,400
Noncapitalized Equipment	-	7,364	7,364	67,814	36,818	(30,996)	36,818
Food Services	22,875	7,174	(15,701)	123,937	35,872	(88,064)	78,919
Total Books & Supplies	49,975	37,188	(12,787)	717,921	300,790	(417,131)	479,737
Subagreement Services							
Nursing	-	8	8	-	50	50	100
Special Education	57,947	36,373	(21,574)	211,750	181,864	(29,886)	400,100
Substitute Teacher	19,157	17,173	(1,984)	72,242	85,864	13,621	188,900
Transportation	-	18	18	1,928	91	(1,837)	200
Total Subagreement Services	77,104	53,572	(23,532)	285,920	267,868	(18,052)	589,300
Operations & Housekeeping							
Auto and Travel	51	1,218	1,168	2,291	6,091	3,800	13,400
Dues & Memberships	-	1,550	1,550	23,595	9,300	(14,295)	18,600
Insurance	15,066	13,225	(1,841)	120,532	79,350	(41,182)	158,700
Utilities	-	8,633	8,633	-	51,800	51,800	103,600
Janitorial Services	-	267	267	-	1,600	1,600	3,200
ASB Fundraising Expense	-	25	25	1,513	150	(1,363)	300
Communications	-	6,500	6,500	873	39,000	38,127	78,000
Postage and Shipping	11	130	119	35	520	485	1,300
Total Operations & Housekeeping	15,128	31,548	16,420	148,839	187,811	38,972	377,100
Facilities, Repairs & Other Leases							
Equipment Leases	-	5,483	5,483	27,278	32,900	5,622	65,800
Repairs and Maintenance	-	117	117	450	700	250	1,400
Total Facilities, Repairs & Other Leases	-	5,600	5,600	27,728	33,600	5,872	67,200
Professional/Consulting Services							
IT	7,597	7,758	161	49,093	46,550	(2,543)	93,100
Audit & Taxes	-	10,000	10,000	-	30,000	30,000	30,000
Legal	-	4,175	4,175	52,069	25,050	(27,019)	50,100
Professional Development	20,892	4,740	(16,152)	30,631	18,960	(11,671)	47,400
General Consulting	-	4,520	4,520	15,848	18,080	2,233	45,200
Special Activities/Field Trips	799	14,767	13,968	39,390	14,767	(24,623)	44,300
Bank Charges	-	50	50	35	200	165	500
Printing	1,800	130	(1,670)	7,356	520	(6,836)	1,300
Other Taxes and Fees	-	610	610	2,225	2,440	215	6,100
Payroll Service Fee	3,126	1,125	(2,001)	15,444	6,750	(8,694)	13,500
Management Fee	30,006	20,244	(9,762)	164,445	121,462	(42,984)	242,923
District Oversight Fee	-	28,310	28,310	-	120,796	120,796	316,216
Public Relations/Recruitment	-	320	320	-	1,280	1,280	3,200
Total Professional/Consulting Services	64,220	96,748	32,528	376,536	406,854	30,318	893,839
Depreciation							
Depreciation Expense	3,334	2,383	(951)	36,184	14,300	(21,885)	28,600
Total Depreciation	3,334	2,383	(951)	36,184	14,300	(21,885)	28,600
Total Expenses	1,069,858	1,122,029	52,171	6,232,331	5,939,628	(292,703)	12,417,397
Change in Net Assets	(364,234)	204,093	(568,327)	(2,925,250)	(1,061,546)	(1,863,704)	188,508
Net Assets, Beginning of Period	3,890,246			6,451,262			
Net Assets, End of Period	\$ 3,526,012			\$ 3,526,012			

Allegiance STEAM Academy - Fontana

Budget vs Actual

For the period ended December 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 193,520	\$ 192,521	\$ 999	\$ 795,582	\$ 791,476	\$ 4,106	\$ 3,025,924
Education Protection Account	-	13,775	(13,775)	9,738	27,550	(17,812)	55,100
In Lieu of Property Taxes	-	9,804	(9,804)	-	51,472	(51,472)	173,358
Total State Aid - Revenue Limit	193,520	216,100	(22,580)	805,320	870,498	(65,178)	3,254,383
Federal Revenue							
Special Education - Entitlement	-	2,105	(2,105)	-	8,655	(8,655)	33,088
Federal Child Nutrition	-	2,373	(2,373)	-	5,995	(5,995)	24,979
Title V, Part B - PCSGP	-	87,191	(87,191)	-	174,382	(174,382)	348,763
Total Federal Revenue	-	91,669	(91,669)	-	189,031	(189,031)	406,830
Other State Revenue							
State Special Education	-	8,792	(8,792)	15,388	36,146	(20,758)	138,191
State Child Nutrition	-	225	(225)	-	567	(567)	2,364
Mandated Cost	-	3,907	(3,907)	-	3,907	(3,907)	3,907
State Lottery	-	-	-	-	-	-	68,600
Other State Revenue	-	73,943	(73,943)	-	147,886	(147,886)	295,772
Total Other State Revenue	-	86,867	(86,867)	15,388	188,506	(173,118)	508,834
Other Local Revenue							
Other Local Revenue	300,000	-	300,000	300,000	-	300,000	-
School Fundraising	-	-	-	3,143	-	3,143	-
Contributions, Restricted	-	-	-	-	300,000	(300,000)	500,000
Total Other Local Revenue	300,000	-	300,000	303,143	300,000	3,143	500,000
Total Revenues	493,520	394,636	98,884	1,123,851	1,548,036	(424,185)	4,670,046
Expenses							
Certificated Salaries							
Teachers' Salaries	96,991	90,463	(6,527)	507,545	452,316	(55,229)	995,096
Teachers' Substitute Hours	7,048	9,099	2,052	37,125	45,496	8,371	100,091
Teachers' Extra Duty/Stipends	4,248	2,083	(2,164)	14,607	12,500	(2,107)	25,000
Pupil Support Salaries	28,172	21,463	(6,709)	148,859	114,050	(34,809)	242,829
Administrators' Salaries	11,512	23,672	12,160	100,711	142,033	41,322	284,066
Total Certificated Salaries	147,970	146,781	(1,189)	808,848	766,395	(42,453)	1,647,082
Classified Salaries							
Instructional Salaries	17,322	24,977	7,656	118,831	124,887	6,056	249,773
Support Salaries	7,007	10,430	3,423	45,061	52,150	7,089	114,730
Supervisors' and Administrators' Salaries	1,768	2,188	420	14,140	13,125	(1,015)	26,250
Clerical and Office Staff Salaries	20,275	16,566	(3,710)	134,018	99,395	(34,624)	198,789
Other Classified Salaries	819	-	(819)	7,516	-	(7,516)	-
Total Classified Salaries	47,190	54,161	6,971	319,566	289,556	(30,009)	589,543
Benefits							
State Teachers' Retirement System, certificated positions	30,449	28,035	(2,414)	157,307	146,381	(10,925)	314,593
Public Employees' Retirement System, classified positions	15,188	14,650	(538)	97,398	78,325	(19,073)	159,471
OASDI/Medicare/Alternative, certificated positions	3,523	3,358	(165)	23,110	17,953	(5,158)	36,552
Medicare/Alternative, certificated positions	2,807	2,914	107	16,235	15,311	(924)	32,431
Health and Welfare Benefits, certificated positions	15,364	18,958	3,594	89,888	113,750	23,862	227,500
State Unemployment Insurance, certificated positions	804	1,176	372	3,784	7,056	3,272	23,520
Workers' Compensation Insurance, certificated positions	5,850	100	(5,749)	16,633	528	(16,105)	1,118
Total Benefits	73,984	69,192	(4,792)	404,355	379,304	(25,051)	795,185
Books & Supplies							
Textbooks and Core Materials	-	-	-	9,611	81,688	72,077	81,688
Books and Reference Materials	-	-	-	405	3,342	2,937	3,342
School Supplies	124	2,092	1,968	8,499	12,550	4,051	25,100
Software	5,396	8,625	3,229	44,122	51,750	7,628	103,500
Office Expense	6	1,542	1,536	5,868	9,250	3,382	18,500
Business Meals	-	33	33	75	200	125	400
Noncapitalized Equipment	-	25,520	25,520	25,072	127,600	102,528	127,600
Food Services	-	2,486	2,486	-	12,429	12,429	27,344
Total Books & Supplies	5,526	40,297	34,771	93,653	298,809	205,156	387,474
Subagreement Services							
Special Education	-	6,500	6,500	14,744	32,500	17,756	71,500
Substitute Teacher	8,789	16,627	7,838	38,517	83,136	44,619	182,900
Other Educational Consultants	22,638	17,519	(5,119)	46,817	70,076	23,259	175,189
Total Subagreement Services	31,427	40,646	9,219	100,078	185,712	85,634	429,589

Allegiance STEAM Academy - Fontana

Budget vs Actual

For the period ended December 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Operations & Housekeeping							
Auto and Travel	246	491	245	1,688	2,455	767	5,400
Dues & Memberships	-	367	367	7,188	2,200	(4,987)	4,400
Insurance	3,767	-	(3,767)	30,133	-	(30,133)	-
Communications	-	1,225	1,225	6,587	7,350	763	14,700
Postage and Shipping	-	-	-	30	-	(30)	-
Total Operations & Housekeeping	4,013	2,083	(1,930)	45,626	12,005	(33,621)	24,500
Facilities, Repairs & Other Leases							
Equipment Leases	726	792	65	10,245	4,750	(5,495)	9,500
Total Facilities, Repairs & Other Leases	726	792	65	10,245	4,750	(5,495)	9,500
Professional/Consulting Services							
IT	4,941	3,158	(1,783)	30,371	18,950	(11,421)	37,900
Legal	-	467	467	36,490	2,800	(33,690)	5,600
Professional Development	6,964	2,590	(4,374)	34,756	10,360	(24,396)	25,900
General Consulting	-	11,940	11,940	5,550	47,760	42,210	119,400
Special Activities/Field Trips	2,003	133	(1,870)	13,433	133	(13,300)	400
Printing	2,384	80	(2,304)	2,387	320	(2,067)	800
Other Taxes and Fees	-	295	295	400	1,180	780	2,950
Payroll Service Fee	1,098	-	(1,098)	1,098	-	(1,098)	-
Management Fee	8,756	7,350	(1,406)	35,847	44,103	8,256	88,206
District Oversight Fee	21,223	20,387	(836)	21,223	101,934	80,711	224,254
County Fees	-	-	-	-	175	175	700
Public Relations/Recruitment	3,990	295	(3,695)	3,990	1,180	(2,810)	2,950
Total Professional/Consulting Services	51,359	46,696	(4,663)	185,545	228,895	43,349	509,060
Depreciation							
Depreciation Expense	1,570	2,379	809	(7,566)	14,276	21,842	28,552
Total Depreciation	1,570	2,379	809	(7,566)	14,276	21,842	28,552
Interest							
Interest Expense	773	773	(0)	4,640	4,638	(2)	9,276
Total Interest	773	773	(0)	4,640	4,638	(2)	9,276
Total Expenses	364,540	403,800	39,260	1,964,989	2,184,340	219,350	4,429,760
Change in Net Assets	128,980	(9,163)	138,144	(841,138)	(636,304)	(204,835)	240,286
Net Assets, Beginning of Period	(1,458,186)			(488,067)			
Net Assets, End of Period	<u>\$ (1,329,205)</u>			<u>\$ (1,329,205)</u>			

Allegiance STEAM Academy - Chino

Accounts Payable Aging

December 31, 2024

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
Board On Track	2024-25813	9/1/2024	9/1/2024	\$ -	\$ -	\$ -	\$ 7,996	\$ -	\$ 7,996
Charter Impact	16754	11/30/2024	12/31/2024	-	6,370	-	-	-	6,370
LA Speech Pathology Services, Inc.	112	10/31/2024	10/31/2024	-	-	-	10,676	-	10,676
Stacy Rook	ROOK081424a	8/14/2024	8/14/2024	-	230	-	-	-	230
Waxie Sanitary Supply	82369545-R	5/3/2024	5/3/2024	-	-	-	-	(241)	(241)
				-	-	-	-	-	-
Total Outstanding Invoices				<u>\$ -</u>	<u>\$ 6,600</u>	<u>\$ -</u>	<u>\$ 18,672</u>	<u>\$ (241)</u>	<u>\$ 25,031</u>

Allegiance STEAM Academy - Fontana

Accounts Payable Aging

December 31, 2024

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
Board On Track	2024-25813	09/01/24	9/1/2024	\$ -	\$ -	\$ -	\$ 1,999	\$ -	\$ 1,999
Dodgers Tickets LLC	DODGER121024	12/10/24	1/9/2025	-	160	-	-	-	160
Marlin Leasing Corp	21357640	07/19/24	7/19/2024	-	-	-	2,258	-	2,258
McGraw Hill LLC	130842325001	12/01/23	12/31/2023	-	-	-	-	(9,894)	(9,894)
McGraw Hill LLC	130803698001	12/01/23	12/31/2023	-	-	-	-	(7,791)	(7,791)
McGraw Hill LLC	130645507001	11/15/23	12/15/2023	-	-	-	-	(150)	(150)
Nadia Torres	24-001	03/12/24	3/12/2024	-	-	120	-	-	120
				-	-	-	-	-	-
Total Outstanding Invoices				<u>\$ -</u>	<u>\$ 160</u>	<u>\$ 120</u>	<u>\$ 4,257</u>	<u>\$ (17,834)</u>	<u>\$ (13,297)</u>

Allegiance STEAM Academy - Chino

Check Register

For the period ended December 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
Account# 2824				
60302	Andrea Lopez Barillas	Wait Time Penalties	12/2/2024	\$ 1,444.43
60303	San Bernardino County Superintendent of Scho	ASA STR Chino 11/2024	12/5/2024	162,624.84
60304	Discovery Cube Orange County	Field Trip, Deposit	12/12/2024	150.00
60305	Dodgers Tickets LLC	4th Grade Chino Dodgers STEAM Day - CH	12/17/2024	648.80
ACH	Valorie Armijo	Devin Renteria	12/9/2024	137.58
ACH	Sophia Lou	Austin Xia	12/9/2024	83.74
ACH	Setje Brinkmann	Annika/Leyna Zare	12/9/2024	41.30
ACH	Wayne Pang	Wayne Pang	12/9/2024	40.00
ACH	Jacqueline Williams	IEP Room Supplies, Mileage, OT Test Kits, Chino	12/9/2024	666.80
ACH	Allyson Jaramillo	Darla M Jaramillo	12/9/2024	15.00
ACH	Shravan Boora	Sasha Boora	12/9/2024	86.26
ACH	Ana Martinez	Jacob Okeke	12/9/2024	61.32
ACH	Brenda Chen	Andrew/Emily Chen	12/9/2024	115.46
ACH	Aracely Lopez	Ethan L Lopez	12/9/2024	18.00
ACH	Ana Erika Macias	Ella R Cordero	12/9/2024	72.36
ACH	Sam Agustin	Hayden E Agustin	12/9/2024	23.40
ACH	Braille Abilities, LLC	SPED, VI/O&M Service	12/9/2024	8,503.38
ACH	Danille Liso	Jared/Anthony Liso	12/9/2024	34.98
ACH	Rachel Culver	Anndylan R Culver	12/9/2024	21.86
ACH	Fong Guok	Reese Tiang	12/9/2024	15.94
ACH	Cindy Aguilar	Reimb, Cindy Aguilar	12/9/2024	40.00
ACH	Rylee Borges	Rylee Borges	12/9/2024	40.00
ACH	Socorro Batres-Saldivar	Avah Saldivar	12/9/2024	20.96
ACH	Ashley Alvarez	Yearbook Reimbursement	12/9/2024	40.00
ACH	Serina Quan	Nathan/Rilee Quan	12/9/2024	26.98
ACH	Anjun Ren	Joanna Z Cao	12/9/2024	34.60
ACH	Allegiance STEAM Academy	Emily C Lahip	12/9/2024	21.02
ACH	Rose Arevalo	Noah A Benavides	12/9/2024	17.80
ACH	Scoot.education	Substitutes, SPED,Gen Ed,Updated charge rate to long-term for	12/9/2024	7,246.00
ACH	Samantha Odo	Brandon/Lauren Odo	12/9/2024	84.10
ACH	Veronica Beckett	Paulina Beckett	12/9/2024	18.20
ACH	Alyia Christenson	Brenn Christenson	12/9/2024	30.94
ACH	Cindy Romero	Sophia M Gomez	12/9/2024	16.86
ACH	Ruby Sinha	Siya Sinha	12/9/2024	75.84
ACH	Andre Mulyono	Viera A Mulyono	12/9/2024	27.48
ACH	Reanna Padilla	Malani L Padilla	12/9/2024	30.24
ACH	Akiko Jun	Katherine K Jun	12/9/2024	29.50
ACH	Coleen Okamoto	Makena/Kennedy Okamoto	12/9/2024	36.80
ACH	John Shipes	John Shipes	12/9/2024	40.00
ACH	Trisha Lopez	Ezekiel Lopez	12/9/2024	17.92
ACH	Tao Lu	Noah Tang	12/9/2024	66.28
ACH	Quanru Li	Sammuel Zhao	12/9/2024	66.78
ACH	Carlene Lai	Kaden Tsung	12/9/2024	70.14
ACH	Disha Desai	Aarav/Charvi Desai	12/9/2024	44.66
ACH	Alannah Ali	Amare C Carter	12/9/2024	15.04
ACH	Ning Ma	Emma Liu	12/9/2024	16.42
ACH	Annie Lin	Anson/Anthony Chen	12/9/2024	108.78
ACH	Cintas Corporation #150	Facilities	12/9/2024	219.98
ACH	Christine Culwell	Sydney K Culwell	12/9/2024	35.58
ACH	Patricia Kikuchi	Cannon Saputra	12/9/2024	18.00
ACH	Diana Ronquillo	Adam Moreno	12/9/2024	33.80
ACH	Clarissa Lopez	Logan D Lopez	12/9/2024	23.90
ACH	Alice Herrera	Alice Herrera	12/9/2024	29.14
ACH	Ana Huerta	Anahi/Julian Perezchica	12/9/2024	35.60
ACH	Vonny Hadi	Jedidiah Hadi	12/9/2024	19.00
ACH	Rachel Tamura	Lucas M Tamura	12/9/2024	43.96
ACH	Maranda Claro	Maranda Claro	12/9/2024	40.00
ACH	Shino Nishio Choe	Mina Choe	12/9/2024	18.00
ACH	Veronica Olmos	Valentino Olmos	12/9/2024	24.66
ACH	Pei Ching Lai	Erin/Richard Chen	12/9/2024	33.70
ACH	Erica Jones	Avery/Jeremiah Jones	12/9/2024	42.62
ACH	Rhonda Charlson	Trevor Charlson	12/9/2024	25.14
ACH	Trisha Lopez	Kelliya/Kiana Norwood	12/9/2024	87.58
ACH	Melissa Gil-Colon	Melissa Gil-Colon	12/9/2024	40.00
ACH	Clarissa Castro	Eden Del Rosario	12/9/2024	60.24
ACH	Charter Impact	Business Management Services & Payroll & Ret Services	12/9/2024	35,100.00
ACH	Instruction Partners	Prof Devt, Silicon Schools	12/9/2024	13,928.00
ACH	Rena Ferralez	Kayla M Fisher	12/9/2024	37.92
ACH	Kristen Fredericks	Reimbursement, Fredericks	12/16/2024	138.80
ACH	Waxie Sanitary Supply	Facilities	12/16/2024	1,358.30
ACH	Kiran Immadisetty	Jayesh Immadisetty	12/24/2024	19.80
ACH	Lajeen Spencer	Micaiah R Spencer	12/24/2024	34.30
ACH	Julie Leonard	Amber/Aerin Leonard	12/24/2024	44.10
ACH	Justin Yu	Andy Yu	12/24/2024	32.24
ACH	Laura Smith	Savannah Smith	12/24/2024	20.00
ACH	Haiyan Zhou	Angie Huang	12/24/2024	80.24
ACH	Irina Hardy	Alexander/Aden Hardy	12/24/2024	25.58
ACH	Margarita G. de Cosio	Luisangel Cosio	12/24/2024	42.28
ACH	LA Speech Pathology Services, Inc.	SPED, Speech Services	12/24/2024	34,101.00
ACH	Marlin Leasing Corp	Fontana Printing	12/24/2024	1,800.32
ACH	Julie Serna	Logan Serna	12/24/2024	12.72
ACH	Braille Abilities, LLC	SPED, VI/O&M Service	12/24/2024	4,666.80
ACH	Hazel Pascual	Joshua Pascual	12/24/2024	20.82

Allegiance STEAM Academy - Chino

Check Register

For the period ended December 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
ACH	ChromebookParts.com	IT, ChromebookParts Service/Repairs, Ticket #R28282/#R26518	12/24/2024	495.54
ACH	Marisol Hernandez	Manuel/Mia Hernandez	12/24/2024	37.00
ACH	Helen Yu	Jemuel/Nathanael Yu	12/24/2024	34.00
ACH	Na Yee	Maddison Yee	12/24/2024	139.60
ACH	Cintas Corporation #150	Facilities	12/24/2024	329.97
ACH	Francisco Chong	Arianna E Chong	12/24/2024	75.17
ACH	Nancy Flores	Benjamin Flores	12/24/2024	47.92
ACH	Waxie Sanitary Supply	Facilities	12/24/2024	2,820.28
ACH	Callie Moreno	Reimbursement	12/24/2024	76.76
ACH	M and M Sports	Student, Leadership T-shirts, AFS ELOP	12/24/2024	141.64
ACH	PowerSchool Group, LLC	Enrollment Charter for PS SIS (630) 80% CH	12/24/2024	8,814.96
ACH	Adobe Inc	Acrobat Pro/Premiere Pro/Creative Clouds All Apps	12/24/2024	290.02
ACH	Alison Cambuzzi	Reimbursement, Bandy's budget	12/24/2024	26.59
ACH	Marcia Brenner Associates	PowerSchool Plugin - Webinar	12/24/2024	144.00
ACH	Natalie Avila	Joshua/Teresa Avila	12/24/2024	63.90
ACH	Heuw Antonius	Gavriel Antonius	12/24/2024	59.12
ACH	Lana Henry	Bianca Dent	12/24/2024	18.36
ACH	Melanie Gonzalez	Madelyn/Christian Gonzalez	12/24/2024	30.00
ACH	Maria Barajas	Victoria Barajas	12/24/2024	16.98
ACH	Neethu Jayanand	Jia Jayanand	12/24/2024	95.80
ACH	Scoot.education	Substitutes, Special Ed & GenEd	12/24/2024	11,911.00
ACH	Maria Sotomayor	Ayden Salgado	12/24/2024	16.50
ACH	Renee Sales	Reimbursement, Mileage, Postage, Certified Mail	12/24/2024	61.38
ACH	Amanda Tolliver	Yearbook Reimbursement, Amanda Tolliver	12/24/2024	40.00
ACH	Gina Sullivan	Julia Sullivan	12/24/2024	57.60
ACH	Jemima Galan	Hendrix Galan	12/24/2024	32.82
ACH	Kalvin Ros	Kalisa Ros	12/24/2024	19.90
ACH	Natalie Gonzaga	Madison Gonzaga	12/24/2024	37.10
ACH	Charter Impact	Payroll & Retirement Services, Business Management Services -	12/24/2024	35,517.76
ACH	Instruction Partners	Funding through Silicon Schools	12/24/2024	6,964.00
ACH	Gisele Chiquito Leon	Ethan Leon	12/24/2024	21.40
ACH	Grace Hsu	Bradley Chu-Chen	12/24/2024	33.90
ACH	Gustine Martinez	Mackenzie Guerrero	12/24/2024	32.56
ACH	Melissa Engols	Malcolm Engols	12/24/2024	22.92
ACH	Lydia Beltran	Yearbook Reimbursement, Lydia Beltran	12/24/2024	40.00
ACH	Action Awards, Inc	AFS ELOP	12/24/2024	327.05
ACH	Lillian Aguilera	Dylan Orantes	12/24/2024	16.20
ACH	Lady Ennin	Elijah Acosta	12/24/2024	15.18
ACH	Grace Turnbaugh	Maximus Turnbaugh	12/24/2024	35.50
ACH	Citizens Business Bank	Returned Deposit Items Check 361	12/2/2024	383.00
ACH	Anthem Blue Cross	Health Insurance	12/2/2024	78,456.10
ACH	WageWorks, Inc.	Wage Works Receivable	12/2/2024	75.00
ACH	Inova	Payroll Taxes - 12/03/24	12/3/2024	11.36
ACH	CharterSafe	FY2425 Package Premium & Workers Comp Dec24	12/5/2024	21,228.00
ACH	CharterSafe	FY2425 Package Premium Dec24	12/5/2024	5,307.00
ACH	Citizens Business Bank	Returned Deposit Items Check 1000	12/5/2024	383.00
ACH	Inova	Payroll Taxes - 12/10/24	12/6/2024	13,814.14
ACH	Attuned Education Partners	SY24-25 Spark Survey Software	12/9/2024	3,940.00
ACH	Inova	Payroll Taxes - 12/17/24	12/17/2024	175.99
ACH	Anthem Life	Insurance - 01/25	12/17/2024	941.84
ACH	Inova	Payroll Taxes - 12/18/24	12/18/2024	210.65
ACH	Inova	Payroll Taxes - 12/24/24	12/20/2024	144,414.38
ACH	Kaiser Foundation Health Plan	Health Insurance - (No Backup)	12/20/2024	49,422.78
ACH	WageWorks, Inc.	Wage Works Receivable	12/23/2024	75.00
ACH	Inova	Payroll Taxes - 12/24/24 (No Backup)	12/24/2024	99.92
ACH	Inova	Payroll Taxes - 12/24/24 (No Backup)	12/24/2024	14.06
ACH	Anthem Blue Cross	Health Insurance - 01/25	12/30/2024	27,550.93
ACH	Optiva IT	IT Svcs	12/30/2024	7,384.00
ACH	Anthem Life	Insurance - 01/25	12/30/2024	926.46
ACH	Anthem Life	Insurance - 12/24	12/30/2024	967.79
ACH	Board On Track	BoardOnTrack Membership - 09/01/24 - 08/31/25	12/31/2024	7,996.00
ACH	CalPERS	PERS Payment 11/24	12/31/2024	41,291.13
ACH	CalPERS	PERS Payment 11/24	12/31/2024	5,889.23
Total Disbursements Issued in December				\$ 755,301.05

Allegiance STEAM Academy - Fontana

Check Register

For the period ended December 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
Account# 2247				
80192	San Bernardino County Superintendent of Schools	ASA Fontana 11/2024	12/5/2024	\$ 35,031.62
ACH	Scoot.education	Substitutes, GenEd	12/9/2024	1,439.00
ACH	Jacqueline Williams	Mileage	12/9/2024	39.33
ACH	Carmelita Lopez	Reimbursement, Mileage	12/9/2024	495.80
ACH	Printer Copier Guys	Printing	12/24/2024	2,008.26
ACH	Leslie Ortiz	Reimbursement, L. Ortiz AFS	12/24/2024	246.32
ACH	Charter Impact	Payroll and Retirement Services	12/24/2024	1,098.24
ACH	PowerSchool Group, LLC	20% FO	12/24/2024	2,203.74
ACH	Fontana Unified School District	FUSD, FUA Locust Elementary	12/24/2024	21,222.54
ACH	Instruction Partners	Funding through Silicon Schools	12/24/2024	6,964.00
ACH	Boys & Girls Club of Fontana	AFS, ELOP	12/24/2024	22,638.28
ACH	Quality Instant Printing	Printing, Banners	12/24/2024	124.06
ACH	Marlin Leasing Corp	Printing Services	12/24/2024	376.00
ACH	Adobe Inc	Acrobat Pro/Premiere Pro/Creative Clouds All Apps	12/24/2024	72.50
ACH	Marcia Brenner Associates	PowerSchool Plugin - Webinar	12/24/2024	36.00
ACH	Scoot.education	Substitutes, Gen Ed & Special Ed	12/24/2024	7,350.00
ACH	Niche.com, Inc	ASA Fontana PCSGP	12/24/2024	3,990.00
ACH	Visser Bus Service	Field Trip, Bus Transportation - Aquarium of the Pacific	12/24/2024	1,842.50
ACH	Ashley Delk	IM Budget	12/24/2024	6.00
ACH	Ring LLC	FO Front Office access to Ring	12/24/2024	99.99
ACH	Attuned Education Partners	SY24-25 Spark Survey Software	12/9/2024	985.00
ACH	Lease Services	Lease	12/16/2024	726.19
ACH	Anthem Blue Cross	Health Insurance - 01/25	12/30/2024	10,820.39
ACH	Optiva IT	IT Svcs	12/30/2024	4,941.00
ACH	Anthem Life	Insurance - 01/25	12/30/2024	269.89
ACH	Anthem Life	Insurance - 12/24	12/30/2024	269.89
ACH	Board On Track	BoardOnTrack Membership - 09/01/24 - 08/31/25	12/31/2024	1,999.00
ACH	Anthem Life	Insurance	12/17/2024	300.23
ACH	Kaiser Foundation Health Plan	Health Insurance - (No Backup Dec24)	12/20/2024	<u>3,608.30</u>
Total Disbursements Issued in December				<u>\$ 131,204.07</u>

Allegiance STEAM Academy - Chino

Check Register - greater than \$2,000

For the period ended December 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
Employee Benefits				
ACH	Anthem Blue Cross	3401 - Health and Welfare	12/2/2024	78,456.10
60303	San Bernardino County Superintendent of Schoo	9513 - STRS	12/5/2024	162,624.84
ACH	CharterSafe	3601- Workers Compensation	12/5/2024	21,228.00
ACH	CharterSafe	3601- Workers Compensation	12/5/2024	5,307.00
ACH	Inova	3301/3311/9512 - Payroll taxes	12/6/2024	13,814.14
ACH	Inova	3301/3311/9512 - Payroll taxes	12/20/2024	144,414.38
ACH	Kaiser Foundation Health Plan	3401 - Health and Welfare	12/20/2024	49,422.78
ACH	Anthem Blue Cross	3401 - Health and Welfare	12/30/2024	27,550.93
ACH	CalPERS	3202/9514-PERS	12/31/2024	41,291.13
ACH	CalPERS	3202/9514-PERS	12/31/2024	5,889.23
				549,998.53
Books and Supplies				
ACH	Attuned Education Partners	4305 - Software	12/9/2024	3,940.00
ACH	Waxie Sanitary Supply	4310 - Office Expenses	12/24/2024	2,820.28
ACH	PowerSchool Group, LLC	4305 - Software	12/24/2024	8,814.96
ACH	Board On Track	4305 - Software	12/31/2024	7,996.00
				23,571
Subagreement Services				
ACH	Braille Abilities, LLC	5102 - Special Education	12/9/2024	8,503.38
ACH	Scoot.education	5103 - Substitute Teachers	12/9/2024	7,246.00
ACH	LA Speech Pathology Services, Inc.	5102 - Special Education	12/24/2024	34,101.00
ACH	Braille Abilities, LLC	5102 - Special Education	12/24/2024	4,666.80
ACH	Scoot.education	5103 - Substitute Teachers	12/24/2024	11,911.00
				66,428.18
Professional/Consulting Services				
ACH	Instruction Partners	5804 - Professional Development	12/9/2024	13,928.00
ACH	Charter Impact	5811 - Management Fee	12/9/2024	35,100.00
ACH	Charter Impact	5811 - Management Fee	12/24/2024	35,517.76
ACH	Instruction Partners	5804 - Professional Development	12/24/2024	6,964.00
ACH	Optiva IT	5801 - IT	12/30/2024	7,384.00
				98,893.76
Total Disbursement over \$2,000				\$ 738,891.71

Allegiance STEAM Academy - Fontana

Check Register - greater than \$2,000

For the period ended December 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
Employee Benefits				
80192	San Bernardino County Superintendent of Schools	9513 - STRS	12/5/2024	35,031.62
ACH	Kaiser Foundation Health Plan	3401 - Health and Welfare	12/20/2024	3,608.30
ACH	Anthem Blue Cross	3401 - Health and Welfare	12/30/2024	10,820.39
				<u>49,460.31</u>
Books and Supplies				
ACH	PowerSchool Group, LLC	4305 - Software	12/24/2024	2,203.74
				<u>2,203.74</u>
Subagreement Services				
ACH	Scoot.education	5103 - Substitute Teachers	12/24/2024	7,350.00
ACH	Boys & Girls Club of Fontana	5106 - Other Educational Consultants	12/24/2024	22,638.28
				<u>29,988.28</u>
Professional/Consulting Services				
ACH	Instruction Partners	5804 - Professional Development	12/24/2024	6,964.00
ACH	Niche.com, Inc	5815 - Public Relations	12/24/2024	3,990.00
ACH	Printer Copier Guys	5808 - Printing	12/24/2024	2,008.26
ACH	Fontana Unified School District	5812 - District Oversight Fee	12/24/2024	21,222.54
ACH	Optiva IT	5801 - IT	12/30/2024	4,941.00
				<u>39,125.80</u>
Total Disbursement over \$2,000				\$ <u>120,778.13</u>

Coversheet

Revision 2024-25 ASA Fontana School Calendar

Section: II. Items Scheduled for Consent
Item: C. Revision 2024-25 ASA Fontana School Calendar
Purpose: Vote
Submitted by:
Related Material: Fontana 24-25 Academic Calendar _ DRAFT (2).pdf

Allegiance STEAM Academy Fontana



#ASAThrive

2024-25 ASA Fontana Calendar



2024

July

M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

August

M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

September

M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

October

M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

November

M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

December

M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

2025

January

M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

February

M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

March

M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

April

M	T	W	T	F
		1	2	3
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

May

M	T	W	T	F
				1
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

June

M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

AUGUST	
2	Meet Your Wolfpack
7	First Day of School - Min Day
14	Back to School Night - Min Day
SEPTEMBER	
2	Labor Day - No School
16	Staff Professional Learning -No School
17-20	Triad Conferences - Min Days
OCTOBER	
30	End of Trimester 1
31	Minimum Day
NOVEMBER	
1	Staff Professional Learning -No School
11	Veterans' Day - No School
25-29	Fall Break - No School
DECEMBER	
19-31	Winter Break - No School
JANUARY	
1-3	Winter Break - No School
20	Martin Luther King Jr. Day - No School
FEBRUARY	
10	Lincoln's Birthday - No School
17	Presidents' Day - No School
20	End of Trimester 2
19-21	Student-Led Celebrations - Min Days
MARCH	
24-31	Spring Break - No School
APRIL	
MAY	
14	Minimum Day
14	STEAM LIVE - Minimum Day
20	8th Grade Promotion - Minimum Day
22	End of Trimester 3 and Last Day of School - Minimum Day
JUNE	
2-27	Summer School - ESY
19	Juneteenth - No School

- School Closed
- No School - Holiday
- First & Last Day of School
- Minimum Day
- No School - Teacher Work Day
- Summer School/Extended School Year



SCHOOL OFFICE HOURS

In-person visits by appointment only
 MON, TUES, THURS, FRI 7:30 AM - 3:15 PM
 WEDNESDAY 7:30 AM - 1:15 PM
 Please call 909-258-9937 to schedule

Powered by BoardOnTrack

CONTACT INFO

- 909-258-9937
- 7420 Locust Ave, Fontana, CA 92337
- hello@asafontana.org

REPORT AN ABSENCE

- 909-258-9937
- attendance@asafontana.org

Coversheet

ASA Chino 2025-26 School Calendar

Section: II. Items Scheduled for Consent
Item: D. ASA Chino 2025-26 School Calendar
Purpose: Vote
Submitted by:
Related Material: 2025-26 DRAFT Academic .pdf

Allegiance STEAM Academy Thrive School Calendar 2025-26

177 School Days

July 2025						
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 2025						
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 2025						
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 2025						
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 2025						
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 2025						
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 2026						
Su	Mo	Tu	We	Th	Fr	Sa
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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 2026						
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

March 2026						
Su	Mo	Tu	We	Th	Fr	Sa
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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 2026						
Su	Mo	Tu	We	Th	Fr	Sa
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May 2026						
Su	Mo	Tu	We	Th	Fr	Sa
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24	25	26	27	28	29	30
31						

June 2026						
Su	Mo	Tu	We	Th	Fr	Sa
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7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Federal Holidays 2025/26

Jul 4, 2025	Independence Day	Nov 27, 2025	Thanksgiving Day	Feb 9, 2026	Lincoln Day
Sep 1, 2025	Labor Day	Dec 25, 2025	Christmas Day	Feb 16, 2026	Presidents' Day
Nov 11, 2025	Veterans' Day	Jan 1, 2026	New Year's Day	May 25, 2026	Memorial Day
		Jan 19, 2026	MLK, Jr Day	Jun 19, 2026	Juneteenth

School Events 2025/26

July 28-August 1	Launch Week	Oct 16-17, 2025	Staff In-Service	Jan 29-30, 2026	Staff In-Service
August 4, 2025	First Day of School	Nov 10-11, 2025	Pupil-free, Veterans' Day	Feb 18-19, 2026	Student-Led Celebrations
August 7, 2025	Back to School Night	Nov 24-28, 2025	Fall Break	Mar 30-Apr 6, 202	Spring Break
Sept 22-26, 2025	Triads	Dec 22-Jan 2, 2026	Winter Break	May 20, 2026	8th Grade Promotion

Key

First & Last Day	Minimum Day	No School - Holiday	No School Teacher Work Day	School Closed	First & Last Day Summer Session
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Coversheet

ASA Fontana 2025-26 School Calendar

Section: II. Items Scheduled for Consent
Item: E. ASA Fontana 2025-26 School Calendar
Purpose: Vote
Submitted by:
Related Material: 2025-26 DRAFT Academic .pdf

Allegiance STEAM Academy Thrive School Calendar 2025-26

177 School Days

July 2025						
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 2025						
Su	Mo	Tu	We	Th	Fr	Sa
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10	11	12	13	14	15	16
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31						

September 2025						
Su	Mo	Tu	We	Th	Fr	Sa
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21	22	23	24	25	26	27
28	29	30				

October 2025						
Su	Mo	Tu	We	Th	Fr	Sa
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November 2025						
Su	Mo	Tu	We	Th	Fr	Sa
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December 2025						
Su	Mo	Tu	We	Th	Fr	Sa
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28	29	30	31			

January 2026						
Su	Mo	Tu	We	Th	Fr	Sa
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25	26	27	28	29	30	31

February 2026						
Su	Mo	Tu	We	Th	Fr	Sa
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March 2026						
Su	Mo	Tu	We	Th	Fr	Sa
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29	30	31				

April 2026						
Su	Mo	Tu	We	Th	Fr	Sa
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May 2026						
Su	Mo	Tu	We	Th	Fr	Sa
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17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

June 2026						
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				

Federal Holidays 2025/26

Jul 4, 2025	Independence Day	Nov 27, 2025	Thanksgiving Day	Feb 9, 2026	Lincoln Day
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School Events 2025/26

July 28-August 1	Launch Week	Oct 16-17, 2025	Staff In-Service	Jan 29-30, 2026	Staff In-Service
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Sept 22-26, 2025	Triads	Dec 22-Jan 2, 2026	Winter Break	May 20, 2026	8th Grade Promotion

Key

First & Last Day	Minimum Day	No School - Holiday	No School Teacher Work Day	School Closed	First & Last Day Summer Session
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Coversheet

2023-24 CLA Independent Auditor's Report

Section: II. Items Scheduled for Consent
Item: F. 2023-24 CLA Independent Auditor's Report
Purpose: Vote
Submitted by:
Related Material:
Allegiance STEAM Academy 2024 Signed Final Governance Communication (3).pdf
Allegiance STEAM Academy 2024 Signed Final Report and Financial Statements (2).pdf



CliftonLarsonAllen LLP
CLAconnect.com

Board of Directors
Allegiance STEAM Academy
Chino, California

We have audited the financial statements of Allegiance STEAM Academy as of and for the year ended June 30, 2024, and have issued our report thereon dated January 21, 2025. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Appeals Panel, as well as certain information related to the planned scope and timing of our audit in our planning communication dated June 5, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

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

No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2024.

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

Accounting estimates

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

Financial statement disclosures

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

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

Significant unusual transactions

We identified no significant unusual transactions.

Board of Directors
Allegiance STEAM Academy
Page 2

Difficulties encountered in performing the audit

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

Uncorrected misstatements

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

Corrected misstatements

The following immaterial misstatements detected as a result of audit procedures were corrected by management:

- To accrue utility expenses from January – June 2024 in the amount of \$114,511.

Disagreements with management

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

Management representations

We have requested certain representations from management that are included in the management representation letter dated January 21, 2025.

Management consultations with other independent accountants

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

Significant issues discussed with management prior to engagement

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

Other audit findings or issues

The following describes findings or issues arising during the audit that are, in our professional judgment, significant and relevant to your oversight of the financial reporting process:

- Finding #2024-001 – Expanded Learning Opportunities Program (ELOP)
- Finding #2024-002 – Mode of Instruction (teacher certification/credential)
- Finding #2024-003 – Nonclassroom-Based Instruction/Independent Study

Supplementary information in relation to the financial statements as a whole

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated January 21, 2025.

With respect to the Chino, Fontana, and Eliminations columns in the Statement of Financial Position, Statement of Activities, Statement of Functional Expenses, and Statement of Cash Flows as well as the Schedule of Instructional Time, Schedule of Average Daily Attendance (ADA), and Reconciliation of Annual Financial Report with Audited Financial Statements (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated January 21, 2025.

Other information included in annual reports

Other information (financial or nonfinancial information other than the financial statements and our auditors' report thereon) is being included in your annual report and is comprised of the Local Education Agency Organization Structure. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information included in your annual report and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. Our auditors' report on the financial statements includes a separate section, "Other Information," which states we do not express an opinion or any form of assurance on the other information included in the annual report. We did not identify any material inconsistencies between the other information and the audited financial statements.

* * *

Board of Directors
Allegiance STEAM Academy
Page 4

Upcoming accounting standards

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

ASU 2023-01 Leases (Topic 842): Common Control Arrangements–

- Effective for audits of financial statements for fiscal years beginning after December 31, 2023. Early adoption is permitted. For your School – June 30, 2025's financial statements.
- Financial Accounting Standards Board (FASB) issued Accounting Standards Update No. 2023-01, Leases (Topic 842): Common Control Arrangements, clarifies applying Topic 842 to related party arrangements between entities under common control, reducing diversity in practice.
- ASU 2023-01 provides practical expedient to applied when a written agreement exists; to determine existence, accounting, and classification of a lease in common control arrangements. If no written terms exist, the practical expedient cannot be applied.
- ASU 2023-01 requires that leasehold improvements under common control leases be:
 - Amortized by the lease over the useful life of the improvements to the common control group (regardless of the lease term) and;
 - Accounted for as a transfer between entities under comment control through net assets, if and when, the lessee no longer controls the use of the underlying asset.

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



CliftonLarsonAllen LLP

Glendora, California
January 21, 2025

ALLEGIANCE STEAM ACADEMY

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2024

OPERATING:

ALLEGIANCE STEAM ACADEMY – THRIVE – 1945

ALLEGIANCE STEAM ACADEMY – THRIVE, FONTANA – 2130



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAconnect.com](https://www.CLAconnect.com)

**ALLEGIANCE STEAM ACADEMY
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YEAR ENDED JUNE 30, 2024**

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CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT

Board of Directors
Allegiance STEAM Academy
Chino, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Allegiance STEAM Academy (the Academy), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Academy as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Academy's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Board of Directors
Allegiance STEAM Academy

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Academy's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Academy's ability to continue as a going concern for a reasonable period of time.

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

Board of Directors
Allegiance STEAM Academy

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the Academy's financial statements as a whole. The Chino, Fontana, and Eliminations columns in the statements of financial position, activities, and cash flows as well as the supplementary information (as identified in the table of contents) and the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.


Other Information

Management is responsible for the other information included in the annual report. The other information comprises the local education agency organization structure but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated January 21, 2025 on our consideration of the Academy's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness on the Academy's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Academy's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Glendora, California
January 21, 2025

**ALLEGIANCE STEAM ACADEMY
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024**

ASSETS	<u>Chino</u>	<u>Fontana</u>	<u>Eliminations</u>	<u>Total</u>
CURRENT ASSETS				
Cash and Cash Equivalents	\$ 1,668,069	\$ 1,486,728	\$ -	\$ 3,154,797
Accounts Receivable - Federal and State	3,792,864	714,809	-	4,507,673
Accounts Receivable - Intracompany	2,631,716	-	(2,631,716)	-
Prepaid Expenses and Other Assets	35,703	-	-	35,703
Total Current Assets	<u>8,128,352</u>	<u>2,201,537</u>	<u>(2,631,716)</u>	<u>7,698,173</u>
LONG-TERM ASSETS				
Property, Plant, and Equipment, Net	647,641	100,573	-	748,214
Operating Right-of-Use Lease Assets	78,042	-	-	78,042
Total Long-Term Assets	<u>725,683</u>	<u>100,573</u>	<u>-</u>	<u>826,256</u>
Total Assets	<u>\$ 8,854,035</u>	<u>\$ 2,302,110</u>	<u>\$ (2,631,716)</u>	<u>\$ 8,524,429</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts Payable and Accrued Liabilities	\$ 1,264,200	\$ 158,461	\$ -	\$ 1,422,661
Accounts Payable - Intracompany	-	2,631,716	(2,631,716)	-
Deferred Revenue	1,060,532	-	-	1,060,532
Operating Lease Liabilities, Current Portion	26,700	-	-	26,700
Total Current Liabilities	<u>2,351,432</u>	<u>2,790,177</u>	<u>(2,631,716)</u>	<u>2,509,893</u>
LONG-TERM LIABILITIES				
Operating Lease Liabilities, Net of Current Portion	51,342	-	-	51,342
Total Long-Term Liabilities	<u>51,342</u>	<u>-</u>	<u>-</u>	<u>51,342</u>
Total Liabilities	2,402,774	2,790,177	(2,631,716)	2,561,235
NET ASSETS				
Without Donor Restriction	6,451,261	(488,067)	-	5,963,194
Total Net Assets	<u>6,451,261</u>	<u>(488,067)</u>	<u>-</u>	<u>5,963,194</u>
Total Liabilities and Net Assets	<u>\$ 8,854,035</u>	<u>\$ 2,302,110</u>	<u>\$ (2,631,716)</u>	<u>\$ 8,524,429</u>

See accompanying Notes to Financial Statements.

**ALLEGIANCE STEAM ACADEMY
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024**

	<u>Chino</u>	<u>Fontana</u>	<u>Eliminations</u>	<u>Total</u>
REVENUES, WITHOUT DONOR RESTRICTION				
State Revenue:				
State Aid	\$ 7,724,199	\$ 2,164,706	\$ -	\$ 9,888,905
Other State Revenue	1,894,621	199,720	-	2,094,341
Federal Revenue:				
Grants and Entitlements	657,694	242,187	-	899,881
Local Revenue:				
In-Lieu Property Tax Revenue	2,660,983	121,651	-	2,782,634
Other Revenue	6,209	-	-	6,209
Contributions	98,278	635,741	-	734,019
Interest Income	<u>(8,712)</u>	<u>-</u>	<u>9,281</u>	<u>569</u>
Total Revenues Without Donor Restriction	<u>13,033,272</u>	<u>3,364,005</u>	<u>9,281</u>	<u>16,405,989</u>
EXPENSES				
Program Services	11,470,247	3,570,529	8,292	15,049,068
Management and General	<u>1,710,627</u>	<u>481,696</u>	<u>989</u>	<u>2,193,312</u>
Total Expenses	<u>13,180,874</u>	<u>4,052,225</u>	<u>9,281</u>	<u>17,242,380</u>
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTION	(147,602)	(688,220)	-	(835,822)
Net Assets Without Donor Restrictions - Beginning of Year	<u>6,598,863</u>	<u>200,153</u>	<u>-</u>	<u>6,799,016</u>
NET ASSETS WITHOUT DONOR RESTRICTION - END OF YEAR	<u>\$ 6,451,261</u>	<u>\$ (488,067)</u>	<u>\$ -</u>	<u>\$ 5,963,194</u>

See accompanying Notes to Financial Statements.

**ALLEGIANCE STEAM ACADEMY
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2024**

	<u>Program Services</u>	<u>Management and General</u>	<u>Eliminations</u>	<u>Total Expenses</u>
Salaries and Wages	\$ 8,270,544	\$ 998,155	\$ -	\$ 9,268,699
Pension Expense	1,694,284	192,202	-	1,886,486
Other Employee Benefits	560,906	67,558	-	628,464
Payroll Taxes	259,246	31,289	-	290,535
Management Fees	483,300	431,153	-	914,453
Legal Expenses	-	243,023	-	243,023
Accounting Expenses	-	51,279	-	51,279
Instructional Materials	683,033	-	-	683,033
Other Fees for Services	1,043,682	15,377	-	1,059,059
Office Expenses	247,102	34,934	-	282,036
Information Technology Expenses	381,091	14,338	-	395,429
Occupancy Expenses	305,061	36,940	-	342,001
Travel Expenses	60,820	-	-	60,820
Interest Expense	(4,432)	(522)	9,281	4,327
Depreciation Expense	68,583	8,226	-	76,809
Insurance Expense	140,402	17,002	-	157,404
Other Expenses	847,154	51,369	-	898,523
Subtotal	<u>15,040,776</u>	<u>2,192,323</u>	<u>9,281</u>	<u>17,242,380</u>
Eliminations	<u>8,292</u>	<u>989</u>	<u>(9,281)</u>	<u>-</u>
 Total	 <u><u>\$ 15,049,068</u></u>	 <u><u>\$ 2,193,312</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 17,242,380</u></u>

See accompanying Notes to Financial Statements.

**ALLEGIANCE STEAM ACADEMY
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2024**

	<u>Chino</u>	<u>Fontana</u>	<u>Eliminations</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Change in Net Assets	\$ (147,602)	\$ (688,220)	\$ -	\$ (835,822)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:				
Depreciation	29,223	47,586	-	76,809
Change in Operating Assets:				
Accounts Receivable - Federal and State	(148,260)	(677,521)	-	(825,781)
Accounts Receivable - Intracompany	(1,665,798)	-	1,665,798	-
Prepaid Expenses and Other Assets	27,639	13,815	-	41,454
Operating Right of Use Lease Assets	24,678	-	-	24,678
Change in Operating Liabilities:				
Accounts Payable and Accrued Liabilities	(135,656)	150,571	-	14,915
Accounts Payable - Intracompany	-	1,665,798	(1,665,798)	-
Deferred Revenue	46,917	-	-	46,917
Operating Lease Liabilities	<u>(24,678)</u>	<u>-</u>	<u>-</u>	<u>(24,678)</u>
Net Cash Provided by Operating Activities	<u>(1,993,537)</u>	<u>512,029</u>	<u>-</u>	<u>(1,481,508)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchases of Property, Plant, and Equipment	<u>(83,544)</u>	<u>(5,400)</u>	<u>-</u>	<u>(88,944)</u>
Net Cash Used by Investing Activities	<u>(83,544)</u>	<u>(5,400)</u>	<u>-</u>	<u>(88,944)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	(2,077,081)	506,629	-	(1,570,452)
Cash and Cash Equivalents - Beginning of Year	<u>3,745,150</u>	<u>980,099</u>	<u>-</u>	<u>4,725,249</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 1,668,069</u>	<u>\$ 1,486,728</u>	<u>\$ -</u>	<u>\$ 3,154,797</u>

See accompanying Notes to Financial Statements.

**ALLEGIANCE STEAM ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Allegiance STEAM Academy (the Academy) is a nonprofit public benefit corporation under the laws of the state of California for the purpose of managing and operating public charter schools. The Academy is comprised of two charter schools Allegiance STEAM Academy – Thrive (Chino) and Allegiance STEAM Academy – Thrive, Fontana (Fontana). The Academy is economically dependent on state and federal funding.

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

Basis of Presentation

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

Basis of Accounting

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

Use of Estimates

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

Functional Allocation of Expenses

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

Cash and Cash Equivalents

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

**ALLEGIANCE STEAM ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Asset Classes

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

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

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

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2024. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

Property, Plant, and Equipment

Property, plant, and equipment are stated at cost, if purchased, or at estimated fair value, if donated. Depreciation is provided on a straight-line basis over the estimated useful lives of the asset. The Academy capitalizes all expenditures for land, buildings and equipment in excess of \$5,000.

Revenue Recognition

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

Contributions

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

**ALLEGIANCE STEAM ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions (Continued)

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

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the Academy has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2024, the Academy has received conditional grants of \$1,956,298 of which \$1,060,532 is recognized as deferred revenue in the statement of financial position.

Compensated Absences

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

Income Taxes

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

Leases

The Academy leases certain facilities and some copier equipment. The Academy determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, and operating lease liabilities on the statement of financial position. Finance leases are included in financing ROU assets, and lease liabilities – financing on the statement of financial position.

**ALLEGIANCE STEAM ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases (Continued)

ROU assets represent the Academy's right to use an underlying asset for the lease term and lease liabilities represent the Academy's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. As most of leases do not provide an implicit rate, the Academy uses risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Academy will exercise that option. The Academy has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or ROU assets on the statement of financial position.

The Academy has elected not to separate nonlease components from lease components and instead accounts for each separate lease component and the nonlease component as a single lease component.

The Academy's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

In evaluating contracts to determine if they qualify as a lease, the Academy considers factors such as if the Academy has obtained substantially all of the rights to the underlying asset through exclusivity, if the Academy can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

Property Taxes

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

Subsequent Events

The Academy has evaluated subsequent events through January 21, 2025, the date these financial statements were available to be issued.

**ALLEGIANCE STEAM ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures were comprised of the following as of June 30, 2024:

Cash and Cash Equivalents	\$ 3,154,797
Accounts Receivable - Federal and State	<u>4,507,673</u>
Financial Assets Available for General Expenditure	<u><u>\$ 7,662,470</u></u>

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

NOTE 3 CONCENTRATION OF CREDIT RISK

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

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant and equipment in the accompanying financial statements is presented net of accumulated depreciation. Depreciation expense was \$76,809 for the year ended June 30, 2024.

The components of property, plant, and equipment as of June 30, 2024 are as follows:

Leasehold Improvements	\$ 677,840
Software	9,900
Equipment, Furniture and Fixtures	<u>157,034</u>
Total	844,774
Less: Accumulated Depreciation	<u>(96,560)</u>
Total Property, Plant, and Equipment	<u><u>\$ 748,214</u></u>

**ALLEGIANCE STEAM ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 5 EMPLOYEE RETIREMENT

State Teachers' Retirement System (STRS)

Plan Description

The Academy contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2023 total STRS plan net assets are \$316.9 billion, the total actuarial present value of accumulated plan benefits is \$455 billion, contributions from all employers totaled \$7.738 billion, and the plan is 75.9% funded. The Academy did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, California 95826 and www.calstrs.com.

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.205% of their salary. The Academy is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2024 was 19.10% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

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

Year Ending June 30,	Required Contribution	Percent Contributed
2022	\$ 687,413	100%
2023	923,758	100%
2024	1,261,106	100%

**ALLEGIANCE STEAM ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

Public Employees' Retirement System (PERS)

Plan Description

The Academy contributes to the Academy Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by CalPERS. Plan information for PERS is not publicly available the plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. According to the most recently available Actuarial Valuation Report for the year ended June 30, 2023, the Academy Employer Pool total plan assets are \$84.3 billion, the present value of accumulated plan benefits is \$120.5 billion, contributions from all employers totaled \$4.457 billion, and the plan is 70% funded. The Academy did not contribute more than 5% of the total contributions to the plan.

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

Funding Policy

Active plan members are required to contribute 8.0% of their salary for Public Employees' Pension Reform Act (PERPA) members and 7.0% of their salary for classic members. The Academy is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for year ended June 30, 2024 was 26.68%. The contribution requirements of the plan members are established and may be amended by state statute.

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

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2022	\$ 259,053	100%
2023	420,822	100%
2024	625,380	100%

NOTE 6 FACILITIES MEMORANDUM OF UNDERSTANDING

The Academy has a facilities memorandum of understanding (MOU) with the Chino Valley Unified School District (the District) through June 30, 2025 for the use of facilities located in Chino, California. The MOU requires the Academy to pay 3% of the Chino charter school's revenue pursuant to Education Code section 47613(b) for oversight and facility use. Total fees paid to the District under this MOU for the year ended June 30, 2024 were \$309,537.

**ALLEGIANCE STEAM ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 6 FACILITIES MEMORANDUM OF UNDERSTANDING (CONTINUED)

The Academy has a facilities use agreement with the Fontana Unified School District (the Fontana District) through June 30, 2026 for the use of facilities located in Fontana, California. The agreement requires the Academy to pay a facility fee which includes the Academy’s proportionate share of utilities, ongoing operations and maintenance of the facilities, including major and deferred maintenance, custodial and groundskeeping services, security and all other facilities costs as well as a statutory oversight fee. Total fees paid to the Fontana District under this agreement for the year ended June 30, 2024 were \$173,763.

NOTE 7 LEASES – ASC 842

The Academy leases portable buildings under a long-term, noncancelable lease agreement. The lease expires in July 2027. In the normal course of business, it is expected that the lease will be renewed or replaced by a similar lease.

The following table provides quantitative information concerning the Academy’s lease for the year ended June 30, 2024:

Lease Costs	
Operating Lease Costs	\$ 26,700
Total Lease Costs	\$ 26,700
Other Information:	
Operating Cash Flows from Operating Leases	\$ 26,700
Right-Of-Use Assets Obtained in Exchange for New Financing Lease Liabilities	\$ -
Right-of-Use Assets Obtained in Exchange for New Operating Lease Liabilities	\$ -
Weighted-Average Remaining Lease Term - Operating Leases	3.1 Years
Weighted-Average Discount Rate - Operating	2.66%

The Academy classifies the total undiscounted lease payments that are due in the next 12 months as current. A maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2024, is as follows:

Year Ending June 30,	Operating Leases
2025	\$ 26,700
2026	26,700
2027	26,700
Total Lease Payments	80,100
Less: Interest	(2,058)
Present Value of Lease Liabilities	\$ 78,042

**ALLEGIANCE STEAM ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 8 CONTINGENCIES, RISKS, AND UNCERTAINTIES

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

In the normal course of business, the Academy is subject to legal claims. After consultation with the Academy's legal counsel, management of the Academy is of the opinion that liabilities, if any, arising from such claims would not have a material effect on the Academy's financial position.

SUPPLEMENTARY INFORMATION

**ALLEGIANCE STEAM ACADEMY
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)**

	Instructional Minutes		Traditional Calendar	Status
	Requirement	Actual	Days	
Chino:				
Transitional Kindergarten	36,000	36,285	177	In compliance
Grade K	36,000	36,285	177	In compliance
Grade 1	50,400	50,790	177	In compliance
Grade 2	50,400	56,235	177	In compliance
Grade 3	50,400	56,235	177	In compliance
Grade 4	54,000	57,545	177	In compliance
Grade 5	54,000	57,545	177	In compliance
Grade 6	54,000	57,545	177	In compliance
Grade 7	54,000	58,855	177	In compliance
Grade 8	54,000	58,855	177	In compliance
 Fontana:				
Transitional Kindergarten	36,000	38,055	177	In compliance
Grade K	36,000	55,605	177	In compliance
Grade 1	50,400	52,770	177	In compliance
Grade 2	50,400	52,770	177	In compliance
Grade 3	50,400	52,770	177	In compliance
Grade 4	54,000	54,955	177	In compliance
Grade 5	54,000	55,190	177	In compliance
Grade 6	54,000	55,190	177	In compliance
Grade 7	54,000	58,675	177	In compliance
Grade 8	54,000	58,675	177	In compliance

See accompanying Notes to Supplementary Information

**ALLEGIANCE STEAM ACADEMY
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)**

	Second Period Report		Audit Adjustments		Second Period Report (Audited)	
	Classroom		Classroom		Classroom	
	Based	Total	Based	Total	Based	Total
Chino:						
Grades TK/K-3	420.90	427.15	(3.76)	(3.92)	417.14	423.23
Grades 4-6	307.58	311.67	-	(0.10)	307.58	311.57
Grades 7-8	164.99	165.87	-	(0.01)	164.99	165.86
ADA Totals	<u>893.47</u>	<u>904.69</u>	<u>(3.76)</u>	<u>(4.03)</u>	<u>889.71</u>	<u>900.66</u>
Fontana:						
Grades TK/K-3	94.68	94.68	-	-	94.68	94.68
Grades 4-6	62.07	62.07	-	-	62.07	62.07
Grades 7-8	38.01	38.01	-	-	38.01	38.01
ADA Totals	<u>194.76</u>	<u>194.76</u>	<u>-</u>	<u>-</u>	<u>194.76</u>	<u>194.76</u>
	Annual Report		Audit Adjustments		Annual Report (Audited)	
	Classroom		Classroom		Classroom	
	Based	Total	Based	Total	Based	Total
Chino:						
Grades TK/K-3	421.50	427.00	(2.85)	(2.97)	418.65	424.03
Grades 4-6	307.92	311.67	-	(0.07)	307.92	311.60
Grades 7-8	164.49	165.43	-	(0.01)	164.49	165.42
ADA Totals	<u>893.91</u>	<u>904.10</u>	<u>(2.85)</u>	<u>(3.05)</u>	<u>891.06</u>	<u>901.05</u>
Fontana:						
Grades TK/K-3	94.46	94.62	-	-	94.46	94.62
Grades 4-6	63.61	63.80	-	-	63.61	63.80
Grades 7-8	38.14	38.19	-	-	38.14	38.19
ADA Totals	<u>196.21</u>	<u>196.61</u>	<u>-</u>	<u>-</u>	<u>196.21</u>	<u>196.61</u>

See accompanying Notes to Supplementary Information

**ALLEGIANCE STEAM ACADEMY
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)**

	<u>Chino</u>	<u>Fontana</u>
June 30, 2024 Annual Financial Report Fund Balances (Net Assets)	\$ 6,896,607	\$ (293,267)
Adjustments and Reclassifications:		
Increase (Decrease) of Fund Balance (Net Assets):		
Accounts Receivable - Federal and State	(478,890)	(6,245)
Accounts Receivable - Intracompany	228,425	-
Operating Right of Use Lease Assets	(24,678)	-
Accounts Payable and Accrued Liabilities	(305,096)	(188,555)
Deferred Revenue	110,215	-
Operating Lease Liabilities	24,678	-
Net Adjustments and Reclassifications	<u>(445,346)</u>	<u>(194,800)</u>
June 30, 2024 Audited Financial Statement Fund Balances (Net Assets)	<u>\$ 6,451,261</u>	<u>\$ (488,067)</u>

See accompanying Notes to Supplementary Information

**ALLEGIANCE STEAM ACADEMY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through		Chino	Fontana	Total
		Entity Identifying Number	Additional Award Identification			
U.S. Department of Education						
Pass-Through Programs From California						
Department of Education:						
Every Child Succeeds Act:						
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329		\$ 88,659	\$ -	\$ 88,659
Title II, Part A, Improving Teacher Quality	84.367	14341		18,867	-	18,867
Title IV, Part A, Student Support & Academic Enrichment	84.424	N/A		10,000	-	10,000
Public Charter Schools Grant	84.282	15550		-	210,342	210,342
Special Education Cluster: IDEA Basic Local						
Assistance Entitlement, Part B, Section 611	84.027	13379		170,248	31,845	202,093
Total Special Education Cluster				170,248	31,845	202,093
Coronavirus Aid, Relief, and Economic Security Act (CARES Act):						
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15559	COVID-19	111,368	-	111,368
Total Coronavirus Aid, Relief, and Economic Security Act (CARES Act)				111,368	-	111,368
Total U.S. Department of Education				399,142	242,187	641,329
U.S. Department of Agriculture						
Pass-Through Program From California Department of Education:						
Child Nutrition Cluster:						
Especially Needy Breakfast Program	10.553	13526		37,059	-	37,059
National School Lunch Program	10.555	23165		221,493	-	221,493
Total Child Nutrition Cluster				258,552	-	258,552
Total U.S. Department of Agriculture				258,552	-	258,552
Total Expenditures of Federal Awards				\$ 657,694	\$ 242,187	\$ 899,881

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

See accompanying Notes to Supplementary Information

**ALLEGIANCE STEAM ACADEMY
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2024**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

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

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

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

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

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

NOTE 4 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Academy under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the Academy, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of the Academy. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 5 INDIRECT COST RATE

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

**ALLEGIANCE STEAM ACADEMY
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
 YEAR ENDED JUNE 30, 2024
 (SEE INDEPENDENT AUDITORS' REPORT)
 UNAUDITED**

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

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

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

The board of directors and the administrator as of June 30, 2024 were as follows:

BOARD OF DIRECTORS

<u>Member</u>	<u>Office</u>	<u>Term End (2-Years)</u>
Troy Stevens	President	June 2025
Samantha Odo	Treasurer	June 2025
Marcilyn Jones	Secretary	June 2025
Shantay Thompson	Member	June 2026
Shehzad Bhojani	Member	June 2026

ADMINISTRATOR

Sebastian Cогnetta	Chief Executive Officer
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Allegiance STEAM Academy
Chino, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Allegiance STEAM Academy (the Academy), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, cash flows, and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated January 21, 2025.

Report on Internal Control Over Financial Reporting

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

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

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


Board of Directors
Allegiance STEAM Academy

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Academy's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



CliftonLarsonAllen LLP

Glendora, California
January 21, 2025



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

Board of Directors
Allegiance STEAM Academy
Chino, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Allegiance STEAM Academy's (the Academy) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Academy's major federal programs for the year ended June 30, 2024. The Academy's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Board of Directors
Allegiance STEAM Academy

Auditors' Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Academy's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Academy's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Academy's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance


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

Board of Directors
Allegiance STEAM Academy

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

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

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



CliftonLarsonAllen LLP

Glendora, California
January 21, 2025



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INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER STATE COMPLIANCE

Board of Directors
Allegiance STEAM Academy
Chino, California

Report on Compliance

Opinion on State Compliance

We have audited Allegiance STEAM Academy's (the Academy) compliance with the types of compliance requirements applicable to the Academy described in the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2024. The Academy's applicable state compliance requirements are identified in the table below.

Qualified Opinion on Expanded Learning Opportunities Program (ELOP)

In our opinion, except for the noncompliance described in the Basis of Qualified and Unmodified Opinions section of our report, the Academy complied, in all material respects, with the compliance requirements referred to above that are applicable to the Academy for the year ended June 30, 2024.

Unmodified Opinion on Each of the Other State Compliance Requirements

In our opinion, the Academy complied, in all material respects, with the compliance requirements referred to above that are applicable to the Academy for the year ended June 30, 2024.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Board of Directors
Allegiance STEAM Academy

Matter Giving Rise to Qualified Opinion

As described in the accompanying schedule of findings and questioned costs, the Academy did not comply with requirements regarding Expanded Learning Opportunities Program as described in finding number 2024-001. Compliance with such requirements is necessary, in our opinion, for the School to comply with the requirements applicable to the program.

Responsibilities of Management for Compliance

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

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Academy's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Academy's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Academy's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Academy's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* but not for the purpose of expressing an opinion on the effectiveness of the Academy's internal control over compliance. Accordingly, no such opinion is expressed.

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

Board of Directors
Allegiance STEAM Academy

Compliance Requirements Tested

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

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not Applicable ¹
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable ²
Immunizations	Not Applicable ³
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Not Applicable ⁴
Career Technical Education Incentive Grant (CTEIG)	Not Applicable ⁵
Expanded Learning Opportunities Program (ELOP)	Yes
Transitional Kindergarten	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable ⁶
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not Applicable ⁷

Not Applicable¹: The Academy did not operate an after or before Academy program component of this grant.

Not Applicable²: The Academy did not report ADA pursuant to Education Code section 51749.5.

Not Applicable³: The Academy did not have any charter school subject to audit of immunizations as listed in the California Department of Public Health (CDPH) website as listed in the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

Not Applicable⁴: The Academy did not receive or spend ELOG funds for the audit year.

Not Applicable⁵: The Academy did not receive a CTEIG allocation for the audit year.

Not Applicable⁶: The Academy did not report more than 20% of its ADA as generated through nonclassroom-based instruction (independent study).

Not Applicable⁷: The Academy did not receive Charter School Facility Grant Program funding for the year audited.

Board of Directors
Allegiance STEAM Academy

Other Matters

The results of our audit procedures disclosed instances of noncompliance, which are required to be reported in accordance with *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and which are described in the accompanying schedule of findings and questioned costs as items 2024-002 and 2024-003. Our opinion on each state program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the School's response to the noncompliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The School's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-001 to be a material weakness.

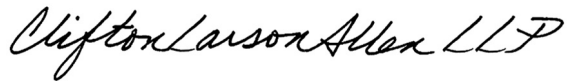
A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-002 and 2024-003 to be significant deficiencies.

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

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. the Organization's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Board of Directors
Allegiance STEAM Academy

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Glendora, California
January 21, 2025

**ALLEGIANCE STEAM ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024**

Section I – Summary of Auditors’ Results

Financial Statements

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

Federal Awards

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

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
10.553, 10.555	Child Nutrition Cluster

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

Auditee qualified as low-risk auditee? _____ yes _____ no

**ALLEGIANCE STEAM ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Section I – Summary of Auditors’ Results (Continued)

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

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

Section II – Financial Statement Findings

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

Section III – Findings and Questioned Costs – Major Federal Programs

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

Findings and Questioned Costs – State Compliance

2024-001 Expanded Learning Opportunities Program (ELOP) 40000

Allegiance STEAM Academy – Thrive (Chino) #1945

Criteria: LEAs are required to provide for at least 30 nonschooldays, no less than nine hours of in person expanded learning opportunities per day pursuant to Education Code (EC) Section 46120(b)(1)(B).

Condition: During testing we noted that Chino, provided expanded learning opportunities for less than 9 hours per additional nonschoolday during the year ended June 30, 2024. Therefore, Chino did not to meet the 9 hour requirement for the nonschooldays provided during that period.

Effect: Chino is not in compliance with EC Section 46120(b)(1)(B).

Cause: Oversight in monitoring and approval of schedules for non-schooldays and staffing challenges.

**ALLEGIANCE STEAM ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Findings and Questioned Costs – State Compliance (Continued)

2024-001 Expanded Learning Opportunities Program (ELOP) (Continued)

40000

Questioned Costs: Pursuant to EC Section 46120(c)(3) the following penalties were calculated:

ELO-P Audit Adjustment - Allegiance STEAM Academy - Thrive (Chino) #1945		
Calculating the Cost of ELO-P Audit Finding	Instructions	Charter School Data Input and Calculated Fields
LEA Funding Rate	Select Rate 1, Rate 2, or N/A under the applicable column for a school district or a charter school from the LEA's ELO-P P-2 funding exhibit, Line C-4.	Rate 2
ELO-P Entitlement Calculation based on Rate 1 or Rate 2	Enter entitlement amount from the LEA's ELO-P P-2 funding exhibit, Line C-8.	\$474,082
Section B - Days Instructional Days	Section B - Days Enter the number of instructional days	177
ELO-P offered on instructional days totaling 9 hours [EC 46120(b)(1)(A)]	Enter the number of instructional days in which ELO-P was operated to meet the 9 hours requirement pursuant to EC 46120(b)(1)(A) or (C)	177
Required Interession ELO-P days	Preload	30
Actual ELO-P interession days totaling 9 hours	Enter the number of actual ELO-P interession days totaling 9 hours pursuant to EC 46120(b)(1)(B) or (C)	-
ELO-P days short	Calculated field	30
Penalty Factor	Preload [EC 46120(c)(3)]	0.0049
Penalty Calculation	Calculated field	\$69,690
Total Penalty Total penalty	Calculated field	\$69,690

Repeat finding: This is not a repeat finding.

Recommendation: It is recommended that the Academy add or improve procedures to ensure compliance with state funded programs are met.

Corrective Action Plan: Management acknowledges the finding related to Extended Learning Opportunity Program (ELOP) noncompliance with the 9-hour requirement for non-school days. To correct and prevent this issue in the future, the following steps will be taken:

1. **Program Schedule Review:** A comprehensive review of the ELOP schedule will be conducted to ensure all non-school days meet or exceed the 9-hour requirement.
2. **Staff Training:** Staff involved in ELOP scheduling and implementation will receive detailed training on state requirements, including the 9-hour minimum for non-school days.
3. **Monitoring System:** A monitoring system will be implemented to track ELOP schedules and ensure compliance with state mandates well in advance of non-school days.
4. **Third-Party Provider Compliance:** Any contract with third-party providers, including Think Together, will include specific provisions to ensure compliance with all state ELOP requirements. Third-party providers will be required to submit schedules for review and approval prior to implementation to verify adherence to the 9-hour minimum.
5. **Regular Audits:** The program will undergo quarterly internal compliance checks to verify adherence to all state requirements, including the performance of third-party providers.

We are committed to ensuring the program meets all expectations moving forward.

**ALLEGIANCE STEAM ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

2024-002 Mode of Instruction

40000

Allegiance STEAM Academy – Thrive (Chino) #1945

Criteria: Pursuant to the provisions of Education Code Sections 47605(I), the charter school's pupils are required to be engaged in educational activities required of those pupils and the pupils must be under the immediate supervision and control of an employee of the charter school who possessed a valid teaching certification.

Condition: One teacher out of 32 teachers sampled for testing did not have proper teaching certifications for a portion of the school year. As a result, the mode of instruction requirement for ADA reported to the CDE by the charter school as generated through classroom-based instruction is out of compliance. The lack of valid teaching certifications resulted in 3.76 disallowed P-2 ADA pursuant to Ed Code 43501.

Effect: Chino is not in compliance with Ed Code 47605(I).

Cause: Monitoring of teacher credentials was insufficient to ensure compliance.

Questioned Costs: Pursuant to Education Code Section 47605(I), the provisional reduction in apportionment calculated, based on the sample population, is as follows:

Allegiance STEAM Academy - Thrive (Chino) #1945						
Affected grade level(s)	# of teachers	Attendance per Teacher in P-2 Period	# of days in P-2 Period	P-2 ADA instructed to be disallowed:	Derived Value of ADA by Grade Span	Penalty by Grade Span
1st Grade	1	504	134	3.76	\$ 11,764.00	\$ 44,247

Repeat finding: This is not a repeat finding.

Recommendation: It is recommended that the Academy add or improve procedures to ensure there is no lapse in certification documents.

Corrective Action Plan: Management takes this finding seriously and has already begun implementing measures to address and prevent similar issues. Regarding the teacher's lack of valid certification for part of the school year:

1. **Certification Tracking System:** We will adopt a robust certification tracking system to monitor the credentialing status of all teaching staff. This system will include automatic alerts for upcoming expirations or noncompliance issues.
2. **HR Oversight:** The Human Resources department will conduct biannual credential audits to ensure all teachers meet certification requirements.
3. **Interim Coverage Procedures:** A policy will be established to ensure immediate reassignment of students or substitute coverage if a teacher is found to lack proper certification.
4. **Professional Development:** Ongoing support will be provided to teachers for credential maintenance, including reminders and assistance with the renewal process.

While we regret this oversight, we are grateful it did not result in an instructional minute finding and will ensure compliance going forward.

**ALLEGIANCE STEAM ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Findings and Questioned Costs – State Compliance (Continued)

2024-003 Nonclassroom-Based Instruction/Independent Study 40000

Allegiance STEAM Academy – Thrive (Chino) #1945

Criteria: Per Education Code section 51747(g), a written independent study agreement must contain all the required elements including required signatures on the master agreement within 10 school days for agreements that are scheduled to last less than 15 days. Or on the date of the first apportionment for agreements scheduled for more than 14 days.

Condition: During nonclassroom-based/independent study pupil testing we found 8 pupils with exceptions in a sample of 40 pupils as follows: 2 students in 1st grade and 1 student in 7th grade did not have the student signature on the master agreements. One student in 1st grade, one student in 2nd grade, one student in 4th grade, one student in 5th grade, and one student in 6th grade did not have all required signatures within 10 school days of the first apportionment date.

Effect: Chino is not in compliance with Education Code Section 51747(g).

Cause: Oversight in collection of signatures.

Questioned Costs: The lack of student signatures resulted in a reduction in P2 ADA of 0.27, estimated at \$2,821.

Repeat finding: This is not a repeat finding.

Recommendation: It is recommended that the Academy add or improve procedures to ensure all required signatures are collected within the required time frame per applicable Ed Code.

Corrective Action Plan: We recognize the importance of adhering to all requirements for nonclassroom-based instruction and independent study. To address the findings related to master agreements, management will take the following corrective actions:

1. **Standardized Workflow for Agreements:** A standardized process for drafting, reviewing, and signing master agreements will be implemented.
2. **Digital Tracking System:** An electronic document management system will be adopted to track the status of all master agreements and alert staff when signatures are pending or deadlines are approaching.
3. **Staff Training:** Staff responsible for independent study agreements will be trained on compliance requirements, including the importance of obtaining timely signatures.
4. **Internal Audits:** Monthly (at school sites) and quarterly audits of independent study agreements will be conducted to verify compliance with state requirements and address any discrepancies proactively.

These measures will ensure that all future independent study agreements meet the required standards and timelines.

**ALLEGIANCE STEAM ACADEMY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

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



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAglobal.com/disclaimer](https://claglobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

Coversheet

Request for Allowance of Attendance Due to Emergency Conditions

Section: IV. Items Scheduled for Discussion or Action
Item: A. Request for Allowance of Attendance Due to Emergency Conditions
Purpose: FYI
Submitted by:
Related Material: j13a ASA Fontana Sep 9-13 2024.pdf
j13a ASAC 1_8_25 (1).pdf
SOE_Palisades-Fire_1-7-25_Formatted.pdf
1.11.24-SOE-Airport-and-Bridges-Fires.pdf

REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS

Form J-13A

(Revised December 2017)

California Department of Education

School Fiscal Services Division

Website: <https://www.cde.ca.gov/fg/>

Telephone: 916-324-4541

Email: attendanceaccounting@cde.ca.gov

Form J-13A Instructions

Why file:

The Request for Allowance of Attendance Due to Emergency Conditions, Form J-13A is used to obtain approval of attendance and instructional time credit under one or more of the following conditions:

- When one or more schools were closed because of conditions described in *Education Code (EC) Section 41422*.
- When one or more schools were kept open but experienced a material decrease in attendance pursuant to *EC Section 46392* and *California Code of Regulations (CCR)*, Title 5, Section 428.
- When attendance records have been lost or destroyed as described in *EC Section 46391*.

The California Department of Education's (CDE) approval of the J-13A, combined with other attendance records, serve to document the local educational agency's (LEA) compliance with instructional time laws and provide authority to maintain school for less than the required instructional days and minutes without incurring a fiscal penalty to the LEA's Local Control Funding Formula (LCFF) funding.

How to file:

The Form J-13A is available at <https://www.cde.ca.gov/fq/it/j13a.asp>. Also available on the J-13A Web page are FAQs and supplemental pages for sections B and C in Excel format. All affidavits must have original signatures.

Charter schools must file separately from the authorizing school district or county office of education (COE).

The LEA governing board must approve each request by completing Section E, Affidavit of School District, County Office of Education, or Charter School Governing Board Members. Once the majority of the governing board members have approved the request, the LEA should keep a copy of the request and then submit the original to the county superintendent who must approve the request before it can be submitted to the State Superintendent of Public Instruction, CDE. Charter schools must submit the request to their authorizing LEA for approval, who will then forward to the county superintendent for approval.

The following summarizes the J-13A submittal and CDE review process:

- The county superintendent executes the Affidavit of County Superintendent of Schools, certifying the approval.
- The COE should keep a copy of the request and mail the original request to the listed CDE address.
- Once CDE has received the Form J-13A, the request will go through a review process. If the request is approved, CDE will e-mail the approval letter and a copy of the request to all contacts listed on the form. CDE will also mail a hardcopy of the approval letter. If the request is denied, CDE will e-mail the denial letter and a copy of the request to all contacts listed on the form. CDE will also mail a hardcopy of the denial letter.

Where to file:

Mail the entire original Form J-13A to:
 School Fiscal Services Division
 California Department of Education
 1430 N Street, Suite 3800
 Sacramento, CA 95814

General Instructions:

- Multiple emergency events and schools may be included on one Form J-13A. Be sure to include specific detailed information and supporting documents for each event and school.
- If the emergency event resulted in a closure and material decrease, complete sections B and C.
- Supplemental pages for sections B and C are available in Excel format for a request that requires more lines than allocated on Form J-13A.
- Attach supporting documentation. Redact any personally identifiable information. Examples of required supporting documentation:
 - Declaration of a State of Emergency
 - News articles
 - E-mails
 - Invoices

Form J-13A Instructions

- A local safety officer letter for any incident involving police activity, threats, cyber threats, etc.
- A county public health officer letter for any incident involving epidemic-type illness. The letter is to specify that the illness was an epidemic or that there was an increase in the number of cases of a disease above what is normally expected of the population in that area.

SECTION A: REQUEST INFORMATION

Refer to the California School Directory at <https://www.cde.ca.gov/schooldirectory/> for information needed to complete this section.

PART I: LOCAL EDUCATIONAL AGENCY (LEA)

- LEA Name – Enter the name of the school district, COE, or charter school submitting the Form J-13A.
- County Code – Enter the two-digit county code associated with this entity.
- District Code – Enter the five-digit district code associated with this entity.
- Charter Number – If this request is for a charter school, enter the charter number associated with this entity.
- LEA Superintendent or Administrator Name – Enter the name of the superintendent or administrator associated with this entity.
- Fiscal Year – Enter the fiscal year of the requested emergency closure, material decrease and/or lost or destroyed attendance records.
- Address – Enter the LEA's full address including:
 - Number and street
 - County name
 - City
 - State
 - Zip code
- Contact Information – Enter a contact person for this request. Include the following:
 - Name
 - Title
 - Phone number
 - E-mail address

PART II: LEA TYPE AND SCHOOL SITE INFORMATION APPLICABLE TO THIS REQUEST

Select the LEA type associated with the request and, for a school district or COE request, if all or select school sites are included in the request. Only one LEA type may be selected.

PART III: CONDITION(S) APPLICABLE TO THIS REQUEST

Read each condition carefully and select one or more that apply to this request. In addition, indicate if the request is associated with a Declaration of a State of Emergency by the Governor of California.

SECTION B: SCHOOL CLOSURE

This section is used for closures pursuant to *EC* Section 41422. If the request does not include any school closures, select the "Not Applicable" box on the top right corner and proceed to Section C.

PART I: NATURE OF EMERGENCY

Use this field to describe in detail the nature of the emergency(s) that caused the school closure.

PART II: SCHOOL INFORMATION

The fields below correspond to the columns on Form J-13A.

- A. School Name – Enter the school name of each school closed on a separate line. Use the supplemental Excel form at <https://www.cde.ca.gov/fg/it/j13a.asp> if more than 10 lines are needed for this request and select the "Supplemental Page(s) Attached" box on the top right corner.
- B. School Code – Enter the seven-digit school code associated with the school listed in Column A. Use the California School Directory at <https://www.cde.ca.gov/schooldirectory/> to locate the school code.
- C. Site Type – Enter the site type associated with the school listed in Column A. This site information is need for CDE to determine the specific instructional time requirements for the listed school. Choose one of the following site type options:
 - Charter School
 - Community Day
 - Continuation School
 - County Community
 - Juvenile Court School

Form J-13A Instructions

- Opportunity School
- Special Education
- Traditional

- D. Days in School Calendar – Provide the number of days in the school calendar. Attach a copy of the school calendar to the request. If the request includes multiple schools, attach a copy of each different school calendar and clearly identify which schools follow each calendar. If all schools have the same school calendar, note “all schools” at the top of the calendar.
- E. Emergency Days Built In – Provide the number of additional days the school has built in to the school calendar to use as make-up days for emergency closures.
- F. Built In Emergency Days Used – Provide the number of built in emergency days the school has used so far in the school year.
- G. Date(s) of Emergency Closure – Enter the date(s) closed for the emergency in the current request.
- H. Closure Dates Requested – Of the dates provided in Column G, enter the dates the school will not be able to make-up, and is requesting as part of the Form J-13A.
- I. Total Number of Days Requested – Enter the total number of days for the dates requested in Column H.

Applicable” box on the top right corner and proceed to Section D.

If the attendance of an LEA or a school is less than or equal to 90 percent of "normal" attendance for a reasonable time during or after an emergency event, the LEA may assume that a case exists for claiming emergency attendance credit for the "material decrease" of attendance. According to CCR, Title 5, Section 428, “normal” attendance is the average daily attendance (ADA) for the month of either October or May of the same school year. If the emergency occurred between July and September of the current year, the LEA must wait to submit the request until after October ADA of the current year can be calculated. The October or May ADA is used as a proxy for a normal day of attendance for the emergency day. However, if an emergency occurs in October or May, the LEA may request to use a different month as a proxy for a normal day of attendance for the emergency day.

Pursuant to EC Section 46392, the 90 percent threshold may be waived when the Governor has declared a “State of Emergency.” A copy of the Governor’s declaration should be included in the submittal. Any reduction of attendance in a necessary small school (NSS), even if less than 10 percent, may be considered material.

Attendance must be provided at the school site level. Approval of a districtwide material decrease is contingent upon the inclusion of all district sites, and a districtwide percentage of 90 percent or less on each emergency day. For non-districtwide emergencies, each school must meet the 90 percent threshold on each emergency day for approval of attendance credit.

PART III: CLOSURE HISTORY

In this section, provide the closure history for the current and five prior fiscal years for all schools included in the request, regardless if a J-13A request was submitted. For example, if a school had multiple closures in one year, group the closures by fiscal year and nature.

School Name	School Code	Fiscal Year	Closure Dates	Nature	Weather Related Yes/No
School #1	0123456	2016-17	12/5, 2/10	Flooding	Yes
School #1	0123456	2016-17	4/17-4/18	Power Outage	No
School #1	0123456	2015-16	12/15-12/6	Road Closures	Yes

PART I: NATURE OF EMERGENCY

Use this field to describe in detail the nature of the emergency(s) that caused the material decrease in attendance. Provide a detailed explanation for any gap in between emergencies. Request should be accompanied by supporting documents, if applicable.

PART II: MATERIAL DECREASE CALCULATION

The information provided in Parts II and III will be used to determine if the loss of attendance meets the 90 percent threshold for attendance credit approval (except when the governor declares a state of emergency or in the case of a NSS site), and to calculate the estimated attendance credit

SECTION C: MATERIAL DECREASE

This section is used to claim attendance for material decreases pursuant to EC Section 46392. If the request does not include any credits for a material decrease in attendance, select the “Not

Form J-13A Instructions

amount. The fields below correspond to the columns on Form J-13A.

- A. School Name – Enter the school name of each school requesting attendance credit on a separate line. Use the supplemental Excel form at <https://www.cde.ca.gov/it/j13a.asp> if more than 10 lines are needed for this request and select the “Supplemental Page(s) Attached” box on the top right corner.
- B. School Code – Enter the seven-digit school code associated with the school listed in Column A. Use the California School Directory at <https://www.cde.ca.gov/schooldirectory/> to locate the school code
- C. “Normal” Attendance – Provide the ADA for the school month of October or May of the same school year.
A school month is 20 days, or four weeks of five days each, including legal holidays but excluding weekend makeup classes (*EC* Section 37201). The school calendar begins on the first Monday of the week that includes July 1 or the Monday of the first week of school. As a result, school months can be split between September and October; October and November; April and May; May and June. Therefore, the CDE advises LEAs to use the school month that has the most school days in either October or May.
- D. Dates Used for Determining “Normal” Attendance – Enter the date range of the school month used to provide the ADA in Column C.
- E. Date of Emergency – Enter the date of the emergency. **If the emergency lasted for more than one day, use a separate line for each date.**
- F. Actual Attendance – Provide the actual attendance for the school site on the date of emergency listed in Column E.
- G. Qualifier: 90 Percent or Less (F/C) – Calculated field. If the nature of emergency is consistent with *EC* Section 46392, the school may qualify for an attendance

adjustment when the Actual Attendance (Column F) divided by the “Normal” Attendance (Column C) yields a percentage of 90 percent or less. Exclude any emergency day that yields a percentage of more than 90 percent except when the governor declares a state of emergency or in a case of a NSS site.

- H. Net Increase of Apportionment Days (C-F) – Calculated field. The Actual Attendance (Column F) is subtracted from the “Normal” Attendance (Column C) to determine the Net Increase of Apportionment Days (Column H). When attendance on the date of emergency is greater than the “normal” attendance, this field will yield zero and should be removed from the material decrease calculation table.

If the request is approved, CDE’s approval letter will include the total net increase of apportionment days, which may differ from the amount shown. The LEA will then divide this number by the days in the applicable P-1, P-2, or Annual reporting period to determine the ADA increase.

PART III: MATERIAL DECREASE CALCULATION FOR CONTINUATION HIGH SCHOOLS

Continuation education is an hourly program, therefore the attendance must be provided in hours for continuation schools. Three hours equals one apportionment day. The fields below correspond to the columns on Form J-13A.

- A. School Name – Enter the school name of each continuation school requesting attendance credit on a separate line. Use the supplemental Excel file at <https://www.cde.ca.gov/fg/it/j13a.asp> if more than five lines are needed for this request and select the “Supplemental Page(s) Attached” box on the top right corner.
- B. School Code – Enter the seven-digit school code associated with the school listed in Column A. Use the California School Directory at <https://www.cde.ca.gov/schooldirectory/> to locate the school code.

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- C. "Normal" Attendance Hours – Provide the attendance hours for the continuation school on the same day of the week prior to, or the week following the emergency.

Example: If the emergency day is on a Tuesday, provide the attendance hours on the Tuesday of the week prior to or following the emergency.

- D. Date Used for Determining "Normal" Attendance – Enter the date of the school day used to provide the attendance hours in Column C.
- E. Date of Emergency – Enter the date of the emergency. **If the emergency lasted for more than one day, use a separate line for each date.**
- F. Actual Attendance Hours – Provide the actual attendance hours for the continuation school on the date of emergency.
- G. Qualifier: 90 Percent or Less (F/C) – Calculated field. If the nature of emergency is consistent with *EC* Section 46392, the school may qualify for an attendance adjustment when the Actual Attendance Hours (Column F) divided by the "Normal" Attendance Hours (Column C) yields a percentage of 90 percent or less. Exclude any emergency day that yields a percentage of more than 90 percent except when the governor declares a state of emergency or in a case of a NSS site.
- H. Net Increase of Hours (C-F) – Calculated field. The Actual Attendance Hours (Column F) is subtracted from the "Normal" Attendance Hours (Column C) to determine the Net Increase of Hours (Column H). When attendance on the date of emergency is greater than the "normal" attendance, this field will yield zero and should be removed from the material decrease calculation table.

If the request is approved, the approval letter will include the total net increase of hours for all continuation schools on the form, which may differ from the amount shown. The LEA will then convert the hours to apportionment days and divide this number by the days in the applicable P-1,

P-2, or Annual reporting period to determine the ADA increase.

SECTION D: LOST OR DESTROYED ATTENDANCE RECORDS

If this request does not include any lost or destroyed attendance records, select the "Not Applicable" box on the top right corner and proceed to Section E.

PART I: PERIOD OF REQUEST

Enter the dates of the records that were lost or destroyed.

PART II: CIRCUMSTANCES

Provide a detailed explanation on the emergency condition(s) and the extent of the lost or destroyed records.

PART III: PROPOSAL

Provide a detailed proposal or estimation in the allotted space.

SECTION E: AFFIDAVIT

A completed affidavit is required before submitting the entire Form J-13A request to CDE.

PART I: AFFIDAVIT OF SCHOOL DISTRICT, COUNTY OFFICE OF EDUCATION, OR CHARTER SCHOOL GOVERNING BOARD MEMBERS

- Enter the name of the school district, COE, or charter school.
- Enter the names of the all the board members.
- At least a majority of the board members must sign this affidavit.
- The governing board signatures must be witnessed. The witness person must complete the following fields:
 - Witnessed date
 - Name
 - Signature
 - Title
 - County name

PART II: APPROVAL BY SUPERINTENDENT OF CHARTER SCHOOL AUTHORIZER

Only complete for a charter school request. Once the governing board members and witness fields have been completed, this request will be submitted to the charter school's authorizer for approval. An authorizer for a charter school may be

Form J-13A Instructions

a school district, COE or State Board of Education.

If approved, the superintendent of the charter school's authorizer will complete the following fields:

- Name
- Signature
- Authorizing LEA Name

PART III: AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS

All requests must go to the COE for approval. If approved, the COE will complete Part III of the affidavit. The county superintendent's signature must be witnessed.

- Name of the County Superintendent of Schools (or designee)
- Signature of the County Superintendent of Schools (or designee)
- Witnessed date
- Witness name
- Witness signature
- Witness title
- County name
- Contact person/individual responsible for completing the county affidavit. Include the contact person's name, title, phone number and e-mail address.

CALIFORNIA DEPARTMENT OF EDUCATION
REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS
 FORM J-13A, REVISED DECEMBER 2017

SECTION A: REQUEST INFORMATION

- This form is used to obtain approval of attendance and instructional time credit pursuant to *Education Code (EC)* sections 41422, 46200, 46391, 46392 and *California Code of Regulations (CCR)*, Title 5, Section 428.
- Only schools that report Principal Apportionment average daily attendance (ADA) for the purpose of calculating a K-12 Local Control Funding Formula (LCFF) entitlement should submit this form.
- Refer to the instructions and frequently asked questions at <https://www.cde.ca.gov/fq/it/j13a.asp> for information regarding the completion of this form.

PART I: LOCAL EDUCATIONAL AGENCY (LEA)

LEA NAME:		COUNTY CODE:	DISTRICT CODE:	CHARTER NUMBER (IF APPLICABLE):
LEA SUPERINTENDENT OR ADMINISTRATOR NAME:				FISCAL YEAR:
ADDRESS:			COUNTY NAME:	
CITY:		STATE:	ZIP CODE:	
CONTACT NAME:	TITLE:	PHONE:	E-MAIL:	

PART II: LEA TYPE AND SCHOOL SITE INFORMATION APPLICABLE TO THIS REQUEST (Choose only one LEA type):

<input type="checkbox"/> SCHOOL DISTRICT Choose one of the following: <input type="checkbox"/> All district school sites <input type="checkbox"/> Select district school sites	<input type="checkbox"/> COUNTY OFFICE OF EDUCATION (COE) Choose one of the following: <input type="checkbox"/> All COE school sites <input type="checkbox"/> Select COE school sites	<input type="checkbox"/> CHARTER SCHOOL
--	---	--

PART III: CONDITION(S) APPLICABLE TO THIS REQUEST:

SCHOOL CLOSURE: When one or more schools were closed because of conditions described in *EC* Section 41422. LCFF apportionments should be maintained and instructional time credited in Section B for the school(s) without regard to the fact that the school(s) were closed on the dates listed, due to the nature of the emergency. Approval of this request authorizes the LEA to disregard these days in the computation of ADA (per *EC* Section 41422) without applicable penalty and obtain credit for instructional time for the days and the instructional minutes that would have been regularly offered on those days pursuant to *EC* Section 46200, et seq.

There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.

MATERIAL DECREASE: When one or more schools were kept open but experienced a material decrease in attendance pursuant to *EC* Section 46392 and *CCR*, Title 5, Section 428. Material decrease requests that include all school sites within the school district must demonstrate that the school district as a whole experienced a material decrease in attendance. Material decrease requests for one or more but not all sites within the school district must show that each site included in the request experienced a material decrease in attendance pursuant to *EC* Section 46392 and *CCR*, Title 5, Section 428. The request for substitution of estimated days of attendance for actual days of attendance is in accordance with the provisions of *EC* Section 46392. Approval of this request will authorize use of the estimated days of attendance in the computation of LCFF apportionments for the described school(s) and dates in Section C during which school attendance was materially decreased due to the nature of the emergency.

There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.

LOST OR DESTROYED ATTENDANCE RECORDS: When attendance records have been lost or destroyed as described in *EC* Section 46391. Requesting the use of estimated attendance in lieu of attendance that cannot be verified due to the loss or destruction of attendance records. This request is made pursuant to *EC* Section 46391:

"Whenever any attendance records of any district have been lost or destroyed, making it impossible for an accurate report on average daily attendance for the district for any fiscal year to be rendered, which fact shall be shown to the satisfaction of the Superintendent of Public Instruction by the affidavits of the members of the governing board of the district and the county superintendent of schools, the Superintendent of Public Instruction shall estimate the average daily attendance of such district. The estimated average daily attendance shall be deemed to be the actual average daily attendance for that fiscal year for the making of apportionments to the school district from the State School Fund."

CALIFORNIA DEPARTMENT OF EDUCATION
 REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS
 FORM J-13A, REVISED DECEMBER 2017

SECTION B: SCHOOL CLOSURE

Not Applicable (Proceed to Section C)

PART I: NATURE OF EMERGENCY (Describe in detail.)

Supplemental Page(s) Attached

PART II: SCHOOL INFORMATION (Use the supplemental Excel form at <https://www.cde.ca.gov/fq/it/j13a.asp> if more than 10 lines are needed for this request. Attach a copy of a school calendar. If the request is for multiple school sites, and the sites have differing school calendars, attach a copy of each different school calendar to the request.)

A	B	C	D	E	F	G	H	I
School Name	School Code	Site Type	Days in School Calendar	Emergency Days Built In	Built In Emergency Days Used	Date(s) of Emergency Closure	Closure Dates Requested	Total Number of Days Requested

PART III: CLOSURE HISTORY (List closure history for all schools in Part II. Refer to the instructions for an example.)

A	B	C	D	E	F
School Name	School Code	Fiscal Year	Closure Dates	Nature	Weather Related Yes/No

CALIFORNIA DEPARTMENT OF EDUCATION
 REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS
 FORM J-13A, REVISED DECEMBER 2017

SECTION C: MATERIAL DECREASE

- Not Applicable (Proceed to Section D)
 Supplemental Page(s) Attached

PART I: NATURE OF EMERGENCY (Describe in detail.)

PART II: MATERIAL DECREASE CALCULATION (Use the supplemental Excel file at <https://www.cde.ca.gov/fq/it/j13a.asp> if more than 10 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance (October/May)	Dates Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance	Qualifier: 90% or Less (F/C)	Net Increase of Apportionment Days (C-F)
			-				
			-				
			-				
			-				
			-				
			-				
			-				
			-				
			-				
			-				
		Total:					

PART III: MATERIAL DECREASE CALCULATION FOR CONTINUATION HIGH SCHOOLS (Provide the attendance in hours. Use the supplemental Excel file at <https://www.cde.ca.gov/fq/it/j13a.asp> if more than 5 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance Hours	Date Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance Hours	Qualifier: 90% or Less (F/C)	Net Increase of Hours (C-F)
		Total:					

*Qualifier should be 90% or less except when the governor declares a state of emergency or in the case of a Necessary Small School (NSS) site.

CALIFORNIA DEPARTMENT OF EDUCATION
REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS
FORM J-13A, REVISED DECEMBER 2017

SECTION D: LOST OR DESTROYED ATTENDANCE RECORDS

Not Applicable (Proceed to Section E)

PART I: PERIOD OF REQUEST The entire period covered by the lost or destroyed records commences with _____ up to and including _____.

PART II: CIRCUMSTANCES (Describe below circumstances and extent of records lost or destroyed.)

PART III: PROPOSAL (Describe below the proposal to reconstruct attendance records or estimate attendance in the absence of records.)

CALIFORNIA DEPARTMENT OF EDUCATION
REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS
FORM J-13A, REVISED DECEMBER 2017

SECTION E: AFFIDAVIT

PART I: AFFIDAVIT OF SCHOOL DISTRICT, COUNTY OFFICE OF EDUCATION, OR CHARTER SCHOOL GOVERNING BOARD MEMBERS – All applicable sections below must be completed to process this J-13A request.

We, members constituting a majority of the governing board of _____, hereby swear (or affirm) that the foregoing statements are true and are based on official records.

Board Members Names

Board Members Signatures

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

At least a majority of the members of the governing board shall execute this affidavit.

Subscribed and sworn (or affirmed) before me, this _____ day of _____, _____.

Witness: _____ Title: _____ of _____ County, California
(Name) (Signature)

PART II: APPROVAL BY SUPERINTENDENT OF CHARTER SCHOOL AUTHORIZER (Only applicable to charter school requests)

Superintendent (or designee): _____ Authorizing LEA Name: _____
(Name) (Signature)

PART III: AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS

The information and statements contained in the foregoing request are true and correct to the best of my knowledge and belief.

County Superintendent of Schools (or designee): _____
(Name) (Signature)

Subscribed and sworn (or affirmed) before me, this _____ day of _____, _____.

Witness: _____ Title: _____ of _____ County, California
(Name) (Signature)

COE contact/individual responsible for completing this section:

Name: _____ Title: _____ Phone: _____ E-mail: _____

REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS

Form J-13A

(Revised December 2017)

California Department of Education

School Fiscal Services Division

Website: <https://www.cde.ca.gov/fg/>

Telephone: 916-324-4541

Email: attendanceaccounting@cde.ca.gov

Form J-13A Instructions

Why file:

The Request for Allowance of Attendance Due to Emergency Conditions, Form J-13A is used to obtain approval of attendance and instructional time credit under one or more of the following conditions:

- When one or more schools were closed because of conditions described in *Education Code (EC) Section 41422*.
- When one or more schools were kept open but experienced a material decrease in attendance pursuant to *EC Section 46392* and *California Code of Regulations (CCR)*, Title 5, Section 428.
- When attendance records have been lost or destroyed as described in *EC Section 46391*.

The California Department of Education's (CDE) approval of the J-13A, combined with other attendance records, serve to document the local educational agency's (LEA) compliance with instructional time laws and provide authority to maintain school for less than the required instructional days and minutes without incurring a fiscal penalty to the LEA's Local Control Funding Formula (LCFF) funding.

How to file:

The Form J-13A is available at <https://www.cde.ca.gov/fq/it/j13a.asp>. Also available on the J-13A Web page are FAQs and supplemental pages for sections B and C in Excel format. All affidavits must have original signatures.

Charter schools must file separately from the authorizing school district or county office of education (COE).

The LEA governing board must approve each request by completing Section E, Affidavit of School District, County Office of Education, or Charter School Governing Board Members. Once the majority of the governing board members have approved the request, the LEA should keep a copy of the request and then submit the original to the county superintendent who must approve the request before it can be submitted to the State Superintendent of Public Instruction, CDE. Charter schools must submit the request to their authorizing LEA for approval, who will then forward to the county superintendent for approval.

The following summarizes the J-13A submittal and CDE review process:

- The county superintendent executes the Affidavit of County Superintendent of Schools, certifying the approval.
- The COE should keep a copy of the request and mail the original request to the listed CDE address.
- Once CDE has received the Form J-13A, the request will go through a review process. If the request is approved, CDE will e-mail the approval letter and a copy of the request to all contacts listed on the form. CDE will also mail a hardcopy of the approval letter. If the request is denied, CDE will e-mail the denial letter and a copy of the request to all contacts listed on the form. CDE will also mail a hardcopy of the denial letter.

Where to file:

Mail the entire original Form J-13A to:
 School Fiscal Services Division
 California Department of Education
 1430 N Street, Suite 3800
 Sacramento, CA 95814

General Instructions:

- Multiple emergency events and schools may be included on one Form J-13A. Be sure to include specific detailed information and supporting documents for each event and school.
- If the emergency event resulted in a closure and material decrease, complete sections B and C.
- Supplemental pages for sections B and C are available in Excel format for a request that requires more lines than allocated on Form J-13A.
- Attach supporting documentation. Redact any personally identifiable information. Examples of required supporting documentation:
 - Declaration of a State of Emergency
 - News articles
 - E-mails
 - Invoices

Form J-13A Instructions

- A local safety officer letter for any incident involving police activity, threats, cyber threats, etc.
- A county public health officer letter for any incident involving epidemic-type illness. The letter is to specify that the illness was an epidemic or that there was an increase in the number of cases of a disease above what is normally expected of the population in that area.

SECTION A: REQUEST INFORMATION

Refer to the California School Directory at <https://www.cde.ca.gov/schooldirectory/> for information needed to complete this section.

PART I: LOCAL EDUCATIONAL AGENCY (LEA)

- LEA Name – Enter the name of the school district, COE, or charter school submitting the Form J-13A.
- County Code – Enter the two-digit county code associated with this entity.
- District Code – Enter the five-digit district code associated with this entity.
- Charter Number – If this request is for a charter school, enter the charter number associated with this entity.
- LEA Superintendent or Administrator Name – Enter the name of the superintendent or administrator associated with this entity.
- Fiscal Year – Enter the fiscal year of the requested emergency closure, material decrease and/or lost or destroyed attendance records.
- Address – Enter the LEA's full address including:
 - Number and street
 - County name
 - City
 - State
 - Zip code
- Contact Information – Enter a contact person for this request. Include the following:
 - Name
 - Title
 - Phone number
 - E-mail address

PART II: LEA TYPE AND SCHOOL SITE INFORMATION APPLICABLE TO THIS REQUEST

Select the LEA type associated with the request and, for a school district or COE request, if all or select school sites are included in the request. Only one LEA type may be selected.

PART III: CONDITION(S) APPLICABLE TO THIS REQUEST

Read each condition carefully and select one or more that apply to this request. In addition, indicate if the request is associated with a Declaration of a State of Emergency by the Governor of California.

SECTION B: SCHOOL CLOSURE

This section is used for closures pursuant to *EC* Section 41422. If the request does not include any school closures, select the "Not Applicable" box on the top right corner and proceed to Section C.

PART I: NATURE OF EMERGENCY

Use this field to describe in detail the nature of the emergency(s) that caused the school closure.

PART II: SCHOOL INFORMATION

The fields below correspond to the columns on Form J-13A.

- A. School Name – Enter the school name of each school closed on a separate line. Use the supplemental Excel form at <https://www.cde.ca.gov/fg/it/j13a.asp> if more than 10 lines are needed for this request and select the "Supplemental Page(s) Attached" box on the top right corner.
- B. School Code – Enter the seven-digit school code associated with the school listed in Column A. Use the California School Directory at <https://www.cde.ca.gov/schooldirectory/> to locate the school code.
- C. Site Type – Enter the site type associated with the school listed in Column A. This site information is need for CDE to determine the specific instructional time requirements for the listed school. Choose one of the following site type options:
 - Charter School
 - Community Day
 - Continuation School
 - County Community
 - Juvenile Court School

Form J-13A Instructions

- Opportunity School
- Special Education
- Traditional

- D. Days in School Calendar – Provide the number of days in the school calendar. Attach a copy of the school calendar to the request. If the request includes multiple schools, attach a copy of each different school calendar and clearly identify which schools follow each calendar. If all schools have the same school calendar, note “all schools” at the top of the calendar.
- E. Emergency Days Built In – Provide the number of additional days the school has built in to the school calendar to use as make-up days for emergency closures.
- F. Built In Emergency Days Used – Provide the number of built in emergency days the school has used so far in the school year.
- G. Date(s) of Emergency Closure – Enter the date(s) closed for the emergency in the current request.
- H. Closure Dates Requested – Of the dates provided in Column G, enter the dates the school will not be able to make-up, and is requesting as part of the Form J-13A.
- I. Total Number of Days Requested – Enter the total number of days for the dates requested in Column H.

Applicable” box on the top right corner and proceed to Section D.

If the attendance of an LEA or a school is less than or equal to 90 percent of "normal" attendance for a reasonable time during or after an emergency event, the LEA may assume that a case exists for claiming emergency attendance credit for the "material decrease" of attendance. According to CCR, Title 5, Section 428, “normal” attendance is the average daily attendance (ADA) for the month of either October or May of the same school year. If the emergency occurred between July and September of the current year, the LEA must wait to submit the request until after October ADA of the current year can be calculated. The October or May ADA is used as a proxy for a normal day of attendance for the emergency day. However, if an emergency occurs in October or May, the LEA may request to use a different month as a proxy for a normal day of attendance for the emergency day.

Pursuant to EC Section 46392, the 90 percent threshold may be waived when the Governor has declared a “State of Emergency.” A copy of the Governor’s declaration should be included in the submittal. Any reduction of attendance in a necessary small school (NSS), even if less than 10 percent, may be considered material.

Attendance must be provided at the school site level. Approval of a districtwide material decrease is contingent upon the inclusion of all district sites, and a districtwide percentage of 90 percent or less on each emergency day. For non-districtwide emergencies, each school must meet the 90 percent threshold on each emergency day for approval of attendance credit.

PART III: CLOSURE HISTORY

In this section, provide the closure history for the current and five prior fiscal years for all schools included in the request, regardless if a J-13A request was submitted. For example, if a school had multiple closures in one year, group the closures by fiscal year and nature.

School Name	School Code	Fiscal Year	Closure Dates	Nature	Weather Related Yes/No
School #1	0123456	2016-17	12/5, 2/10	Flooding	Yes
School #1	0123456	2016-17	4/17-4/18	Power Outage	No
School #1	0123456	2015-16	12/15-12/6	Road Closures	Yes

PART I: NATURE OF EMERGENCY

Use this field to describe in detail the nature of the emergency(s) that caused the material decrease in attendance. Provide a detailed explanation for any gap in between emergencies. Request should be accompanied by supporting documents, if applicable.

PART II: MATERIAL DECREASE CALCULATION

The information provided in Parts II and III will be used to determine if the loss of attendance meets the 90 percent threshold for attendance credit approval (except when the governor declares a state of emergency or in the case of a NSS site), and to calculate the estimated attendance credit

SECTION C: MATERIAL DECREASE

This section is used to claim attendance for material decreases pursuant to EC Section 46392. If the request does not include any credits for a material decrease in attendance, select the “Not

Form J-13A Instructions

amount. The fields below correspond to the columns on Form J-13A.

- A. School Name – Enter the school name of each school requesting attendance credit on a separate line. Use the supplemental Excel form at <https://www.cde.ca.gov/it/j13a.asp> if more than 10 lines are needed for this request and select the “Supplemental Page(s) Attached” box on the top right corner.
- B. School Code – Enter the seven-digit school code associated with the school listed in Column A. Use the California School Directory at <https://www.cde.ca.gov/schooldirectory/> to locate the school code
- C. “Normal” Attendance – Provide the ADA for the school month of October or May of the same school year.
A school month is 20 days, or four weeks of five days each, including legal holidays but excluding weekend makeup classes (*EC* Section 37201). The school calendar begins on the first Monday of the week that includes July 1 or the Monday of the first week of school. As a result, school months can be split between September and October; October and November; April and May; May and June. Therefore, the CDE advises LEAs to use the school month that has the most school days in either October or May.
- D. Dates Used for Determining “Normal” Attendance – Enter the date range of the school month used to provide the ADA in Column C.
- E. Date of Emergency – Enter the date of the emergency. **If the emergency lasted for more than one day, use a separate line for each date.**
- F. Actual Attendance – Provide the actual attendance for the school site on the date of emergency listed in Column E.
- G. Qualifier: 90 Percent or Less (F/C) – Calculated field. If the nature of emergency is consistent with *EC* Section 46392, the school may qualify for an attendance

adjustment when the Actual Attendance (Column F) divided by the “Normal” Attendance (Column C) yields a percentage of 90 percent or less. Exclude any emergency day that yields a percentage of more than 90 percent except when the governor declares a state of emergency or in a case of a NSS site.

- H. Net Increase of Apportionment Days (C-F) – Calculated field. The Actual Attendance (Column F) is subtracted from the “Normal” Attendance (Column C) to determine the Net Increase of Apportionment Days (Column H). When attendance on the date of emergency is greater than the “normal” attendance, this field will yield zero and should be removed from the material decrease calculation table.

If the request is approved, CDE’s approval letter will include the total net increase of apportionment days, which may differ from the amount shown. The LEA will then divide this number by the days in the applicable P-1, P-2, or Annual reporting period to determine the ADA increase.

PART III: MATERIAL DECREASE CALCULATION FOR CONTINUATION HIGH SCHOOLS

Continuation education is an hourly program, therefore the attendance must be provided in hours for continuation schools. Three hours equals one apportionment day. The fields below correspond to the columns on Form J-13A.

- A. School Name – Enter the school name of each continuation school requesting attendance credit on a separate line. Use the supplemental Excel file at <https://www.cde.ca.gov/fg/it/j13a.asp> if more than five lines are needed for this request and select the “Supplemental Page(s) Attached” box on the top right corner.
- B. School Code – Enter the seven-digit school code associated with the school listed in Column A. Use the California School Directory at <https://www.cde.ca.gov/schooldirectory/> to locate the school code.

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- C. "Normal" Attendance Hours – Provide the attendance hours for the continuation school on the same day of the week prior to, or the week following the emergency.

Example: If the emergency day is on a Tuesday, provide the attendance hours on the Tuesday of the week prior to or following the emergency.

- D. Date Used for Determining "Normal" Attendance – Enter the date of the school day used to provide the attendance hours in Column C.
- E. Date of Emergency – Enter the date of the emergency. **If the emergency lasted for more than one day, use a separate line for each date.**
- F. Actual Attendance Hours – Provide the actual attendance hours for the continuation school on the date of emergency.
- G. Qualifier: 90 Percent or Less (F/C) – Calculated field. If the nature of emergency is consistent with *EC* Section 46392, the school may qualify for an attendance adjustment when the Actual Attendance Hours (Column F) divided by the "Normal" Attendance Hours (Column C) yields a percentage of 90 percent or less. Exclude any emergency day that yields a percentage of more than 90 percent except when the governor declares a state of emergency or in a case of a NSS site.
- H. Net Increase of Hours (C-F) – Calculated field. The Actual Attendance Hours (Column F) is subtracted from the "Normal" Attendance Hours (Column C) to determine the Net Increase of Hours (Column H). When attendance on the date of emergency is greater than the "normal" attendance, this field will yield zero and should be removed from the material decrease calculation table.

If the request is approved, the approval letter will include the total net increase of hours for all continuation schools on the form, which may differ from the amount shown. The LEA will then convert the hours to apportionment days and divide this number by the days in the applicable P-1,

P-2, or Annual reporting period to determine the ADA increase.

SECTION D: LOST OR DESTROYED ATTENDANCE RECORDS

If this request does not include any lost or destroyed attendance records, select the "Not Applicable" box on the top right corner and proceed to Section E.

PART I: PERIOD OF REQUEST

Enter the dates of the records that were lost or destroyed.

PART II: CIRCUMSTANCES

Provide a detailed explanation on the emergency condition(s) and the extent of the lost or destroyed records.

PART III: PROPOSAL

Provide a detailed proposal or estimation in the allotted space.

SECTION E: AFFIDAVIT

A completed affidavit is required before submitting the entire Form J-13A request to CDE.

PART I: AFFIDAVIT OF SCHOOL DISTRICT, COUNTY OFFICE OF EDUCATION, OR CHARTER SCHOOL GOVERNING BOARD MEMBERS

- Enter the name of the school district, COE, or charter school.
- Enter the names of the all the board members.
- At least a majority of the board members must sign this affidavit.
- The governing board signatures must be witnessed. The witness person must complete the following fields:
 - Witnessed date
 - Name
 - Signature
 - Title
 - County name

PART II: APPROVAL BY SUPERINTENDENT OF CHARTER SCHOOL AUTHORIZER

Only complete for a charter school request. Once the governing board members and witness fields have been completed, this request will be submitted to the charter school's authorizer for approval. An authorizer for a charter school may be

Form J-13A Instructions

a school district, COE or State Board of Education.

If approved, the superintendent of the charter school's authorizer will complete the following fields:

- Name
- Signature
- Authorizing LEA Name

PART III: AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS

All requests must go to the COE for approval. If approved, the COE will complete Part III of the affidavit. The county superintendent's signature must be witnessed.

- Name of the County Superintendent of Schools (or designee)
- Signature of the County Superintendent of Schools (or designee)
- Witnessed date
- Witness name
- Witness signature
- Witness title
- County name
- Contact person/individual responsible for completing the county affidavit. Include the contact person's name, title, phone number and e-mail address.

CALIFORNIA DEPARTMENT OF EDUCATION
REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS
 FORM J-13A, REVISED DECEMBER 2017

SECTION A: REQUEST INFORMATION

- This form is used to obtain approval of attendance and instructional time credit pursuant to *Education Code (EC)* sections 41422, 46200, 46391, 46392 and *California Code of Regulations (CCR)*, Title 5, Section 428.
- Only schools that report Principal Apportionment average daily attendance (ADA) for the purpose of calculating a K-12 Local Control Funding Formula (LCFF) entitlement should submit this form.
- Refer to the instructions and frequently asked questions at <https://www.cde.ca.gov/fq/it/j13a.asp> for information regarding the completion of this form.

PART I: LOCAL EDUCATIONAL AGENCY (LEA)

LEA NAME:		COUNTY CODE:	DISTRICT CODE:	CHARTER NUMBER (IF APPLICABLE):
LEA SUPERINTENDENT OR ADMINISTRATOR NAME:				FISCAL YEAR:
ADDRESS:			COUNTY NAME:	
CITY:		STATE:		ZIP CODE:
CONTACT NAME:	TITLE:	PHONE:	E-MAIL:	

PART II: LEA TYPE AND SCHOOL SITE INFORMATION APPLICABLE TO THIS REQUEST (Choose only one LEA type):

<input type="checkbox"/> SCHOOL DISTRICT Choose one of the following: <input type="checkbox"/> All district school sites <input type="checkbox"/> Select district school sites	<input type="checkbox"/> COUNTY OFFICE OF EDUCATION (COE) Choose one of the following: <input type="checkbox"/> All COE school sites <input type="checkbox"/> Select COE school sites	<input type="checkbox"/> CHARTER SCHOOL
--	---	--

PART III: CONDITION(S) APPLICABLE TO THIS REQUEST:

SCHOOL CLOSURE: When one or more schools were closed because of conditions described in *EC* Section 41422. LCFF apportionments should be maintained and instructional time credited in Section B for the school(s) without regard to the fact that the school(s) were closed on the dates listed, due to the nature of the emergency. Approval of this request authorizes the LEA to disregard these days in the computation of ADA (per *EC* Section 41422) without applicable penalty and obtain credit for instructional time for the days and the instructional minutes that would have been regularly offered on those days pursuant to *EC* Section 46200, et seq.

There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.

MATERIAL DECREASE: When one or more schools were kept open but experienced a material decrease in attendance pursuant to *EC* Section 46392 and *CCR*, Title 5, Section 428. Material decrease requests that include all school sites within the school district must demonstrate that the school district as a whole experienced a material decrease in attendance. Material decrease requests for one or more but not all sites within the school district must show that each site included in the request experienced a material decrease in attendance pursuant to *EC* Section 46392 and *CCR*, Title 5, Section 428. The request for substitution of estimated days of attendance for actual days of attendance is in accordance with the provisions of *EC* Section 46392. Approval of this request will authorize use of the estimated days of attendance in the computation of LCFF apportionments for the described school(s) and dates in Section C during which school attendance was materially decreased due to the nature of the emergency.

There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.

LOST OR DESTROYED ATTENDANCE RECORDS: When attendance records have been lost or destroyed as described in *EC* Section 46391. Requesting the use of estimated attendance in lieu of attendance that cannot be verified due to the loss or destruction of attendance records. This request is made pursuant to *EC* Section 46391:

"Whenever any attendance records of any district have been lost or destroyed, making it impossible for an accurate report on average daily attendance for the district for any fiscal year to be rendered, which fact shall be shown to the satisfaction of the Superintendent of Public Instruction by the affidavits of the members of the governing board of the district and the county superintendent of schools, the Superintendent of Public Instruction shall estimate the average daily attendance of such district. The estimated average daily attendance shall be deemed to be the actual average daily attendance for that fiscal year for the making of apportionments to the school district from the State School Fund."

CALIFORNIA DEPARTMENT OF EDUCATION
 REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS
 FORM J-13A, REVISED DECEMBER 2017

SECTION C: MATERIAL DECREASE

Not Applicable (Proceed to Section D)

PART I: NATURE OF EMERGENCY (Describe in detail.)

Supplemental Page(s) Attached

PART II: MATERIAL DECREASE CALCULATION (Use the supplemental Excel file at <https://www.cde.ca.gov/fq/it/j13a.asp> if more than 10 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance (October/May)	Dates Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance	Qualifier: 90% or Less (F/C)	Net Increase of Apportionment Days (C-F)
			-				
			-				
			-				
			-				
			-				
			-				
			-				
			-				
			-				
			-				
		Total:					

PART III: MATERIAL DECREASE CALCULATION FOR CONTINUATION HIGH SCHOOLS (Provide the attendance in hours. Use the supplemental Excel file at <https://www.cde.ca.gov/fq/it/j13a.asp> if more than 5 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance Hours	Date Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance Hours	Qualifier: 90% or Less (F/C)	Net Increase of Hours (C-F)
		Total:					

*Qualifier should be 90% or less except when the governor declares a state of emergency or in the case of a Necessary Small School (NSS) site.

CALIFORNIA DEPARTMENT OF EDUCATION
REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS
FORM J-13A, REVISED DECEMBER 2017

SECTION D: LOST OR DESTROYED ATTENDANCE RECORDS

Not Applicable (Proceed to Section E)

PART I: PERIOD OF REQUEST The entire period covered by the lost or destroyed records commences with _____ up to and including _____.

PART II: CIRCUMSTANCES (Describe below circumstances and extent of records lost or destroyed.)

PART III: PROPOSAL (Describe below the proposal to reconstruct attendance records or estimate attendance in the absence of records.)

CALIFORNIA DEPARTMENT OF EDUCATION
REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS
FORM J-13A, REVISED DECEMBER 2017

SECTION E: AFFIDAVIT

PART I: AFFIDAVIT OF SCHOOL DISTRICT, COUNTY OFFICE OF EDUCATION, OR CHARTER SCHOOL GOVERNING BOARD MEMBERS – All applicable sections below must be completed to process this J-13A request.

We, members constituting a majority of the governing board of _____, hereby swear (or affirm) that the foregoing statements are true and are based on official records.

Board Members Names

Board Members Signatures

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

At least a majority of the members of the governing board shall execute this affidavit.

Subscribed and sworn (or affirmed) before me, this _____ day of _____, _____.

Witness: _____ Title: _____ of _____ County, California
(Name) (Signature)

PART II: APPROVAL BY SUPERINTENDENT OF CHARTER SCHOOL AUTHORIZER (Only applicable to charter school requests)

Superintendent (or designee): _____ Authorizing LEA Name: _____
(Name) (Signature)

PART III: AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS

The information and statements contained in the foregoing request are true and correct to the best of my knowledge and belief.

County Superintendent of Schools (or designee): _____
(Name) (Signature)

Subscribed and sworn (or affirmed) before me, this _____ day of _____, _____.

Witness: _____ Title: _____ of _____ County, California
(Name) (Signature)

COE contact/individual responsible for completing this section:

Name: _____ Title: _____ Phone: _____ E-mail: _____

EXECUTIVE DEPARTMENT STATE OF CALIFORNIA

PROCLAMATION OF A STATE OF EMERGENCY

WHEREAS on January 7, 2025, the Palisades Fire ignited in Los Angeles County, burning over 1,200 acres as of the time this Proclamation is issued; and

WHEREAS high winds, low humidity, and dry conditions have increased the intensity and spread of the Palisades Fire, causing imminent threat to life with Red Flag warnings in effect in Los Angeles and Ventura Counties and widespread dangerous windstorm conditions with damaging wind gusts of 50 to 80 mph forecasted; and

WHEREAS the Palisades Fire and windstorm conditions threaten structures, homes, and critical infrastructure, including power lines and water tanks, and have prompted evacuation orders and warnings and impacted the access route to the Palisades Highlands community; and

WHEREAS in response to a request from the Governor's Office of Emergency Services, the Federal Emergency Management Agency approved a Fire Management Assistant Grant to assist with the mitigation, management, and control of the Palisades Fire on January 7, 2025; and

WHEREAS under the provisions of Government Code section 8558(b), I find that conditions of extreme peril to the safety of persons and property exist due to impacts of the Palisades Fire and windstorm conditions in Los Angeles and Ventura Counties; and

WHEREAS under the provisions of Government Code section 8558(b), I find that the conditions caused by the Palisades Fire and windstorm conditions, by reason of their magnitude, are beyond the control of the services, personnel, equipment, and facilities of any single local government and require the combined forces of a mutual aid region or regions to appropriately respond; and

WHEREAS under the provisions of Government Code section 8625(c), I find that local authorities are inadequate to cope with the magnitude of the damage caused by the Palisades Fire and windstorm conditions; and

WHEREAS under the provisions of Government Code section 8571, I find that strict compliance with various statutes and regulations specified in this Proclamation would prevent, hinder, or delay the mitigation of the effects of the Palisades Fire and windstorm conditions.

NOW, THEREFORE, I, GAVIN NEWSOM, Governor of the State of California, in accordance with the authority vested in me by the State Constitution and statutes, including the California Emergency Services Act, and in particular, Government Code section 8625, **HEREBY PROCLAIM A STATE OF EMERGENCY** to exist in Los Angeles and Ventura Counties due to the Palisades Fire and windstorm conditions.

IT IS HEREBY ORDERED THAT:

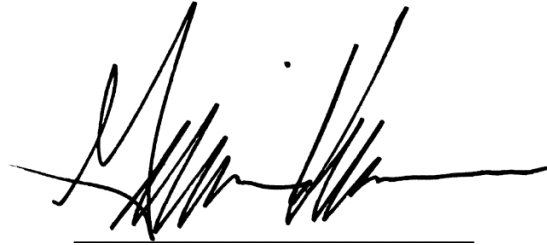
1. All agencies of the state government utilize and employ state personnel, equipment, and facilities for the performance of any and all activities consistent with the direction of the Office of Emergency Services and the State Emergency Plan. Also, all residents are to obey the direction of emergency officials with regard to this emergency in order to protect their safety.
2. The Office of Emergency Services shall provide assistance to local governments, if appropriate, under the authority of the California Disaster Assistance Act, Government Code section 8680 et seq., and California Code of Regulations, Title 19, section 2900 et seq.
3. As necessary to assist local governments and for the protection of public health and the environment, state agencies shall enter into contracts to arrange for the procurement of materials, goods, and services necessary to quickly assist with the response to and recovery from the impacts of this emergency. Applicable provisions of the Government Code and the Public Contract Code, including but not limited to travel, advertising, and competitive bidding requirements, are suspended to the extent necessary to address the effects of this emergency.
4. The California National Guard may be mobilized under Military and Veterans Code section 146 to support disaster response and relief efforts, as directed by the Office of Emergency Services, and to coordinate with all relevant state agencies and state and local emergency responders and law enforcement within the impacted areas. Sections 147 and 188 of the Military and Veterans Code are applicable during the period of participation in this mission, exempting the California Military Department from applicable procurement rules for specified emergency purchases, and those rules are hereby suspended.
5. Adequate state staffing during this emergency is necessary for all state agencies and departments with an assigned response and/or recovery role. Consistent with applicable federal law, work hour limitations for retired annuitants, permanent and intermittent personnel, and state management and senior supervisors, are suspended. Furthermore, reinstatement and work hour limitations in Government Code sections 21220, 21224(a), and 7522.56(b), (d), (f), and (g), and the time limitations in Government Code section 19888.1 and California Code of Regulations, title 2, sections 300-303 are suspended. All other restrictions must be adhered to for retired annuitants. The Director of the California Department of Human Resources must be notified of any individual employed in state government pursuant to these suspensions. The suspension of statutes identified in this Paragraph shall also apply to local governments, as applicable, to ensure adequate staffing to appropriately respond to this emergency in Los Angeles and Ventura Counties. Local governmental agencies shall notify the California Public Employees' Retirement System of any individual employed by an agency pursuant to this Paragraph.

6. The limitation for the period of employment for State Personnel Board emergency appointments, as provided in Government Code section 19888.1, is suspended for positions required for emergency response and/or recovery operations related to this emergency in Los Angeles and Ventura Counties. The requirements and period of employment for such appointments will be determined by the Office of Emergency Services, but shall not extend beyond the termination date of the State of Emergency.

I FURTHER DIRECT that as soon as hereafter possible, this Proclamation be filed in the Office of the Secretary of State and that widespread publicity and notice be given of this Proclamation.

This Proclamation is not intended to, and does not, create any rights or benefits, substantive or procedural, enforceable at law or in equity, against the State of California, its agencies, departments, entities, officers, employees, or any other person.

IN WITNESS WHEREOF I have hereunto set my hand and caused the Great Seal of the State of California to be affixed this 7th day of January 2025.



GAVIN NEWSOM
Governor of California

ATTEST:

SHIRLEY WEBER, PH.D.
Secretary of State

EXECUTIVE DEPARTMENT STATE OF CALIFORNIA

PROCLAMATION OF A STATE OF EMERGENCY

WHEREAS on September 8, 2024, the Bridge Fire began burning in Los Angeles County and has since burned into San Bernardino County and burned over 47,000 acres; and

WHEREAS on September 9, 2024, the Airport Fire began burning in Orange County and has since burned into Riverside County and burned over 22,000 acres; and

WHEREAS these fires have prompted evacuation orders and road closures, and continue to threaten structures, homes, and critical infrastructure; and

WHEREAS in response to requests from the Governor's Office of Emergency Services, on September 10, 2024, the Federal Emergency Management Agency approved Fire Management Assistance Grants to assist with the mitigation, management, and control of the Airport and Bridge Fires; and

WHEREAS these fires and other active fires throughout California, including the Line Fire in San Bernardino County, for which I proclaimed a state of emergency on September 7, 2024, have been fueled by continued high temperatures throughout the day and night, dry conditions, and strong winds, and have caused imminent threat to life and necessitated the full deployment of local and state resources, including nearly 6,000 boots on the ground, hundreds of engines and water tankers, and the world's largest aerial firefighting force; and

WHEREAS under the provisions of Government Code section 8558(b), I find that conditions of extreme peril to the safety of persons and property exist due to the Bridge Fire in Los Angeles and San Bernardino Counties and the Airport Fire in Orange and Riverside Counties; and

WHEREAS under the provisions of Government Code section 8558(b), I find that the conditions caused by these fires, by reason of their magnitude, are beyond the control of the services, personnel, equipment, and facilities of any single local government and require the combined forces of a mutual aid region or regions to appropriately respond; and

WHEREAS under the provisions of Government Code section 8625(c), I find that local authorities are inadequate to cope with the magnitude of the damage caused by these fires; and

WHEREAS under the provisions of Government Code section 8571, I find that strict compliance with various statutes and regulations specified in this Proclamation would prevent, hinder, or delay the mitigation of the effects of these fires.

NOW, THEREFORE, I, GAVIN NEWSOM, Governor of the State of California, in accordance with the authority vested in me by the State Constitution and statutes, including the California Emergency Services Act, and in particular, Government Code section 8625, **HEREBY PROCLAIM A STATE OF EMERGENCY** to exist in Los Angeles and San Bernardino Counties due to the Bridge Fire and in Orange and Riverside Counties due to the Airport Fire.

IT IS HEREBY ORDERED THAT:

1. All agencies of the state government utilize and employ state personnel, equipment, and facilities for the performance of any and all activities consistent with the direction of the Office of Emergency Services and the State Emergency Plan. Also, all residents are to obey the direction of emergency officials with regard to this emergency in order to protect their safety.
2. The Office of Emergency Services shall provide assistance to local governments, if appropriate, under the authority of the California Disaster Assistance Act, Government Code section 8680 et seq., and California Code of Regulations, Title 19, section 2900 et seq.
3. As necessary to assist local governments and for the protection of public health and the environment, state agencies shall enter into contracts to arrange for the procurement of materials, goods, and services necessary to quickly assist with the response to and recovery from the impacts of these fires. Applicable provisions of the Government Code and the Public Contract Code, including but not limited to travel, advertising, and competitive bidding requirements, are suspended to the extent necessary to address the effects of these fires.
4. The California National Guard may be mobilized under Military and Veterans Code section 146 to support disaster response and relief efforts, as directed by the Office of Emergency Services, and to coordinate with all relevant state agencies and state and local emergency responders and law enforcement within the impacted areas. Sections 147 and 188 of the Military and Veterans Code are applicable during the period of participation in this mission, exempting the California Military Department from applicable procurement rules for specified emergency purchases, and those rules are hereby suspended.
5. The provisions of Unemployment Insurance Code section 1253 imposing a one-week waiting period for unemployment insurance applicants are suspended as to all applicants who are unemployed as a direct result of the these fires and apply for unemployment insurance benefits during the time periods beginning September 8, 2024, and ending on the close of business on March 10, 2025, for the Bridge Fire in Los Angeles and San Bernadino Counties, and beginning September 9, 2024, and ending on the close of business March 10, 2025, for the Airport fire in Orange and Riverside Counties, and who are otherwise eligible for unemployment insurance benefits.
6. Vehicle Code sections 9265(a), 9867, 14901, 14902, and 15255.2, requiring the imposition of fees, are suspended with regard to any request for replacement of an identification card, driver's license card, vehicle registration certificate, or certificate of title, or registration stickers, by any individual who loses such records as a result the Bridge Fire in Los Angeles and San Bernardino Counties and the Airport Fire in Orange and Riverside Counties. Such records shall be replaced without charge.
7. The provisions of Vehicle Code sections 4602 and 5902, requiring the timely registration or transfer of title, are suspended with regard to any registration or transfer of title by any individual who is unable to comply

with those requirements as a result of the Bridge Fire in Los Angeles and San Bernardino Counties and the Airport Fire in Orange and Riverside Counties. The time covered by this suspension shall not be included in calculating any late penalty pursuant to Vehicle Code section 9554.

8. Health and Safety Code sections 103525.5 and 103625, and Penal Code section 14251, requiring the imposition of fees, are suspended with regard to any request for copies of certificates of birth, death, marriage, and dissolution of marriage records, by any individual who loses such records as a result of the Bridge Fire in Los Angeles and San Bernardino Counties and the Airport Fire in Orange and Riverside Counties. Such copies shall be provided without charge.

9. In order to directly respond to the needs of impacted adult and senior care facilities, child care facilities, children's residential facilities, resource family homes, home care organizations, and other similar care facilities and care providers within the California Department of Social Services' (CDSS) jurisdiction, the Director of CDSS may waive any provisions of the Family Code, Health and Safety Code, or Welfare and Institutions Code, and accompanying regulations or written directives, with respect to the use, licensing, certification, registration or approval of care providers, facilities or homes within CDSS jurisdiction set forth in the California Community Care Facilities Act (Health and Safety Code section 1500 et seq.), Child Care Provider Registration (Health and Safety Code section 1596.60 et seq.), the California Child Day Care Facilities Act (Health and Safety Code section 1596.70 et seq.), Residential Care Facilities for Persons With Chronic Life-Threatening Illness (Health and Safety Code section 1568.01 et seq.), the California Residential Care Facilities for the Elderly Act (Health and Safety Code section 1569 et seq.), Medical Foster Homes for Veterans (Health and Safety Code section 1568.21 et seq.), Continuing Care Contracts (Health and Safety Code section 1770 et seq.), the Home Care Services Consumer Protection Act (Health and Safety Code section 1796.10 et seq.), or the Resource Family Approval Program (Welfare and Institutions Code section 16519.5 et seq.). Any waivers granted pursuant to this paragraph shall be posted on the CDSS website and shall be in effect only so long as necessary to address the direct impacts of the Bridge Fire in Los Angeles and San Bernardino Counties and the Airport Fire in Orange and Riverside Counties.

10. Adequate state staffing during this emergency is necessary for all state agencies and departments with an assigned response and/or recovery role. Consistent with applicable federal law, work hour limitations for retired annuitants, permanent and intermittent personnel, and state management and senior supervisors, are suspended. Furthermore, reinstatement and work hour limitations in Government Code sections 21220, 21224(a), and 7522.56(b), (d), (f), and (g), and the time limitations in Government Code section 19888.1 and California Code of Regulations, title 2, sections 300-303 are suspended. All other restrictions must be adhered to for retired annuitants. The Director of the California Department of Human Resources must be notified of any individual employed in state government pursuant to these suspensions. The suspension of statutes identified in this Paragraph shall also apply to local governments, as applicable, to ensure adequate staffing to appropriately respond to the Bridge Fire in Los Angeles and San Bernardino Counties and the Airport Fire in Orange and Riverside Counties. Local governmental agencies shall notify the California

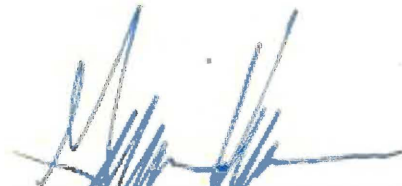
Public Employees' Retirement System of any individual employed by an agency pursuant to this Paragraph.

11. The limitation for the period of employment for State Personnel Board emergency appointments, as provided in Government Code section 19888.1, is suspended for positions required for emergency response and/or recovery operations related to the Bridge Fire in Los Angeles and San Bernardino Counties and the Airport Fire in Orange and Riverside Counties. The requirements and period of employment for such appointments will be determined by the Office of Emergency Services, but shall not extend beyond the termination date of the State of Emergency.

I FURTHER DIRECT that as soon as hereafter possible, this Proclamation be filed in the Office of the Secretary of State and that widespread publicity and notice be given of this Proclamation.

This Proclamation is not intended to, and does not, create any rights or benefits, substantive or procedural, enforceable at law or in equity, against the State of California, its agencies, departments, entities, officers, employees, or any other person.

IN WITNESS WHEREOF I have hereunto set my hand and caused the Great Seal of the State of California to be affixed this 11th day of September 2024.



GAVIN NEWSOM
Governor of California

ATTEST:

SHIRLEY WEBER, PH.D.
Secretary of State

Coversheet

2024-25 Mid-Year LCAP Update Chino

Section: IV. Items Scheduled for Discussion or Action

Item: D. 2024-25 Mid-Year LCAP Update Chino

Purpose: Vote

Submitted by:

Related Material:

2025_LCAP_Mid-Year_Monitoring_Report_for_the_2024-25_LCAP_Allegiance_STEAM_Academy
_-_Thrive_(Chino)_20250208 (3).pdf

Monitoring Goals, Actions, and Resources for the 2024-25 Local Control and Accountability Plan (LCAP)

This template is intended for internal monitoring purposes only. The 2024-25 LCAP template and instructions should be consulted when completing required documents.

(6) (A) The superintendent of the school district shall present a report on the annual update to the local control and accountability plan and the local control funding formula budget overview for parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the school district. (B) The report shall include both of the following: (i) All available midyear outcome data related to metrics identified in the current year’s local control and accountability plan. (ii) All available midyear expenditure and implementation data on all actions identified in the current year’s local control and accountability plan.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Allegiance STEAM Academy - Thrive	Sebastian Cогnetta CEO	sebastian.cognetta@asathrive.org 909-465-5405

Goal 1

Goal Description

All students will experience a rigorous STEAM-aligned, standards-based curriculum delivered by highly qualified staff that will lead to demonstrated growth as measured by site, state, and federal assessments.

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
1.1	Fully Credentialed Staff per Credential Status per the California Commission on Teacher Credentialing	100% of General and Special Education teachers credentialed. 33% of Enrichment/Non Core Teachers credentialed.	100% of General and Special Education teachers credentialed. 75% of Enrichment/Non Core Teachers credentialed.		100% new hires credentialed for their assignments Classified Employee Grant Ed Assistance Program Teacher Residency Capacity Grant	100% of General and Special Education teachers credentialed. 100% of Enrichment/Non Core Teachers credentialed]
1.2	Students will perform at or above the performance levels of comparison schools per CAASPP.	CAASPP waived in 2020-21; NWEA MAP administered	2021-22: ELA: 48% met or exceeded standard for ELA Math: 38.5% met or exceeded standard for Math		100% of students have access to digital and/or hardcopy instructional materials Honors Distinction offered in Middle School	
1.3	Students' mean RIT score will be greater than the national norms for NWEA MAP in Math, Reading, and Language Usage.	Spring 2021 Mean RIT Scores: Math: 3rd Grade: 193.6 4th Grade: 203.9 5th Grade: 213.8 6th Grade: 219.4 7th Grade: 223.4 8th Grade: 232.4 Reading: 3rd Grade: 192.2 4th Grade: 203.4 5th Grade: 211.7 6th Grade: 218.5	Winter 2022 Mean RIT Scores: Math: 3rd Grade: 196.7 4th Grade: 201.9 5th Grade: 209.6 6th Grade: 215.6 7th Grade: 220.8 8th Grade: 223.2 Reading: 3rd Grade: 195.7 4th Grade: 199.8 5th Grade: 205.9		EL Coordinator administers assessments, provides coaching and EL support Certificated staff provide direct intervention; Certified and Classified staff provided tutoring Let's Go Learn-adaptive assessment and personalized instruction	Spring 2024 Mean RIT Scores: Math: 3rd Grade: 201.5 4th Grade: 210.7 5th Grade: 213.9 6th Grade: 219.7 7th Grade: 226.6 8th Grade: 232.5 Reading: 3rd Grade: 193.6 4th Grade: 201.1 5th Grade: 210.0

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		7th Grade: 219.9 8th Grade: 226.1 Language Usage: 3rd Grade: 191.5 4th Grade: 202.6 5th Grade: 209.4 6th Grade: 216.2 7th Grade: 215.3 8th Grade: 221.8	6th Grade: 214.2 7th Grade: 219.8 8th Grade: 218.4 Language Usage: 3rd Grade: 196.2 4th Grade: 199.8 5th Grade: 207.6 6th Grade: 213 7th Grade: 218.6 8th Grade: 219			6th Grade: 213.0 7th Grade: 217.3 8th Grade: 220.3
1.4	English Learners progress towards proficiency as measured by the ELPAC.	2020-21: 29.41% of English Learners designated as Fluent English Proficient.	2021-22: 19.57% of English Learners designated as Fluent English Proficient.		Strategic Thinking in Mathematics AI Pilot Instructional Leadership Project-based Learning	2023-24: available in Fall, 2024

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.1	Staff Retention ASA prioritizes attracting and retaining highly-qualified teachers and staff by offering competitive compensation and benefits. Furthermore, ASA Thrive has been awarded the Teacher Residency Program Capacity Grant which aims to create or enhance teacher residency programs through LEAs and higher education partnerships, focusing on shortage areas like STEM and bilingual education, and fostering a diverse teacher			100% new hires credentialed for their assignments Classified Employee Grant Ed Assistance Program Teacher Residency Capacity Grant		4551246	\$2076646.63

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	workforce that mirrors the community's diversity.						
1.2	Instructional Materials Staff recommend and procure evidence-based instructional materials that align to the ASA charter and programs with an emphasis on challenging students who are performing at and above grade level.			100% of students have access to digital and/or hardcopy instructional materials Honors Distinction offered in Middle School		195418	\$429060.76
1.3	Intervention Interventionists and ELD Instructor ASA provides targeted intensive interventions for English Learners, Foster Youth, Low Income, and students performing below grade level.			EL Coordinator administers assessments, provides coaching and EL support Certificated staff provide direct intervention; Certified and Classified staff provided tutoring Let's Go Learn- adaptive assessment and personalized instruction		817119	\$41885.16
1.4	Professional Development Staff will participate in Professional Development designed to further the implementation of ASA Thrive's rigorous STEAM-aligned model, including Engineering Design Process, Understanding by Design, and Instructional Technology. Professional development, tailored specifically to enrichment programs such as Music, is also included.			Strategic Thinking in Mathematics AI Pilot Instructional Leadership Project-based Learning		47400	\$10955

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.5	<p>Expanded Learning- Summer School ASA provides expanded learning opportunities through a summer school program to support English Learners and other students requiring additional support.</p>			Planning for Summer School underway		318100	\$260794.75
1.6	<p>Graduate Profile Allegiance STEAM Academy will develop a graduate profile that:</p> <ul style="list-style-type: none"> • Encapsulates the core competencies and attributes necessary for a student to be well-prepared for high school. • Demonstrates students' growth over time in these core competencies. <p>Core Competencies: 1. Academic Proficiency: Mastery of essential academic content and skills across disciplines. 2. Engineering Solutions: Ability to apply engineering principles to solve complex problems. 3. Civic Responsibility and Service Learning: Engagement in community service and understanding of civic duties. 4. Critical Thinking: Skills to analyze, evaluate, and synthesize information effectively.</p>					150,000	

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	5. Whole Child Development: Focus on nurturing the emotional, social, and physical well-being of students.						

Goal 2

Goal Description
Allegiance STEAM Academy Thrive will provide stakeholders access to real time relevant information regarding school operations, finances, governance and student learning.

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
2.1	Host a minimum of one virtual and/or in-person educational partner events per trimester.	In 2020-21, monthly stakeholder events were held virtually.	In 2021-22, educational partner events were held in 8 of the 10 months of the school year.		Parent Survey administered in September, 2024 Student Survey administered in October, 2024 Staff Survey administered in October, 2024	In 2023-24, educational partner events were held in 9 of the 10 months of the school year.
2.2	Provide a minimum of one academically centered parent information meeting per trimester.	In 2020-21, the first and second trimesters included academically centered information meetings for parents with 90% of parents or guardians attending.	In 2021-22, one academically centered parent information meeting per trimester with over 90% of parents or guardians attending either virtually or in person.		Three School Site Council Meetings held	In 2023-24, ASA held one academically centered parent information meeting per trimester with 90% of parents or guardians attending in person.
2.3	Solicit educational partner input once per semester via survey.	In 2020-21, surveys were conducted at least once per trimester with 40% educational partner participation.	In 2021-22, surveys were conducted in two of the three trimesters with 42% educational partner participation.		Nearly 50% of Parent/Guardians utilizing Parent Portal	In 2023-24, surveys were conducted in each of the trimesters with over 90% educational partner participation.

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.1	Intuitive Survey Data			Parent Survey administered in September, 2024		1000	\$0

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	Provide intuitive surveys that lead to direct and observable actions for stakeholders.			Student Survey administered in October, 2024 Staff Survey administered in October, 2024			
2.2	School Site Council Hold School Site Council Meetings six times in the school year in order to inform proposed expenditures allocated through the Consolidated Application as well as to solicit input.			Three School Site Council Meetings held		1600	\$0
2.3	Parent Portal Provide parents access to real-time attendance and performance data through Student Information System.			Nearly 50% of Parent/Guardians utilizing Parent Portal		8316	\$13132.04
2.4	Parent Events Schedule in person monthly parent events to provide updates and showcase student learning and achievement. Streamline processes for volunteering					1500	\$0

Goal 3

Goal Description

Allegiance STEAM Academy Thrive will provide a school environment which fosters physical and emotional security and focuses the school climate on creating opportunities for students to take risks to gain the skills required in the STEAM fields.

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
3.1	Attendance Rate of 96% or greater.	Attendance rate in 2020-21 was 95.5%.	Attendance rate in 2021-22 was 95.8%.		Daily Attendance Notifications Excessive Absences Notifications	Attendance rate in 2023-24 was 95%
3.2	Percentage of students that feel safe at school.	2020-21 Stakeholder survey indicated that 94% of respondents agree that ASA prioritized the wellbeing of its Students during the 2020-21 school year.	2021-22 Stakeholder survey indicated that 94.3% of respondents agree that ASA prioritized the wellbeing of its Students during the 2021-22 school year.			2023-24 Stakeholder survey indicated that 87% of respondents agree that ASA prioritized the wellbeing of its Students during the 2022-23 school year.
3.3	Percentage of students that feel supported at school.	2020-21 Stakeholder survey indicated that 92% of respondents feel their student is supported at school.	2021-22: Stakeholder survey indicated that 89% of respondents feel their student is supported at school.		Weekly Classroom lessons Daily Howling Circles Counselor	2023-24: Stakeholder survey indicated that 79% of respondents feel their student is supported at school.
3.4	Suspension Rate less than 1%	Suspension Rate 2018- 19:0.6%2019-20: 1% 2020-21:0.8%	Suspension Rate 2021-22: 1.6%		1:1 Devices for all Students	Suspension Rate 2023-24: >1%

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
3.1	Attendance Notification Implement an attendance notification practice including home			Daily Attendance Notifications Excessive Absences Notifications		80157	\$30713.43

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	contact, excessive absences/tardies, and ARB process						
3.2	SchoolClimate Survey- Students Conduct a Fall and Spring School Climate Survey for students					1000	\$0
3.3	Mental Health and Social Emotional Learning Support Provide school-wide and targeted mental health and social emotional learning support for students aligned to the American School Counselor Association's National Model.			Weekly Classroom lessons Daily Howling Circles Counselor		1415418	\$667041.94
3.4	Basic Services Provide adequate instructional materials, including web-enabled devices for students.			1:1 Devices for all Students		65147	\$74531.46

Goal 4

Goal Description

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures

Goal 5

Goal Description

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Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
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Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
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Impact to the Budget Overview for Parents

Item	As adopted in Budget Overview for Parents	Mid-Year Update
Total LCFF Funds		
LCFF Supplemental/Concentration Grants		

Coversheet

2024-25 Mid-Year LCAP Update Fontana

Section: IV. Items Scheduled for Discussion or Action

Item: E. 2024-25 Mid-Year LCAP Update Fontana

Purpose: Vote

Submitted by:

Related Material:

2025_LCAP_Mid-Year_Monitoring_Report_for_the_2024-25_LCAP_Allegiance_STEAM_Academy
_-_Thrive_(Fontana)_20250208 (1).pdf

Monitoring Goals, Actions, and Resources for the 2024-25 Local Control and Accountability Plan (LCAP)

This template is intended for internal monitoring purposes only. The 2024-25 LCAP template and instructions should be consulted when completing required documents.

(6) (A) The superintendent of the school district shall present a report on the annual update to the local control and accountability plan and the local control funding formula budget overview for parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the school district. (B) The report shall include both of the following: (i) All available midyear outcome data related to metrics identified in the current year’s local control and accountability plan. (ii) All available midyear expenditure and implementation data on all actions identified in the current year’s local control and accountability plan.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Allegiance STEAM Academy - Thrive	Sebastian Cогnetta CEO	sebastian.cognetta@asathrive.org 909-258-9937

Goal 1

Goal Description

All students will experience a rigorous STEAM-aligned, standards-based curriculum delivered by highly qualified staff that will lead to demonstrated growth as measured by site, state, and federal assessments.

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
1.1	Fully Credentialed Staff per Credential Status per the California Commission on Teacher Credentialing	87% of General, Special, and Enrichment Education teachers are credentialed.			Compensation matches the average of our surrounding public schools 80% new hires credentialed for their assignments Classified Employee Grant Ed Assistance Program	
1.2	Students will perform at or above the performance levels of comparison schools per CAASPP.	Available Fall, 2024			100% of students have access to digital and/or hardcopy instructional materials Honors Distinction offered in Middle School	
1.3	Students' mean RIT score will be greater than the national norms for NWEA MAP in Math, Reading. NWEA Spring Norms (2020 Study): Math: 3rd Grade: 199.2 4th Grade: 208.7 5th Grade: 217.1 6th Grade: 221.5 7th Grade: 225.6 8th Grade: 229.4	ASA Fontana Spring 2024 Mean RIT Scores: Math: 3rd Grade: 193.8 4th Grade: 210.3 5th Grade: 208.7 6th Grade: 207.8 7th Grade: 218.9 8th Grade: 218 Reading: 3rd Grade: 185.1			Let's Go Learn-adaptive assessment and personalized instruction EL Assessments administered	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
	Reading: 3rd Grade: 196 4th Grade: 204.1 5th Grade: 210.4 6th Grade: 214.8 7th Grade: 217.9 8th Grade: 221.3	4th Grade: 199.0 5th Grade: 203.5 6th Grade: 208.6 7th Grade: 217.7 8th Grade: 210.2				

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.1	Staff Retention Staff will prioritize attracting and retaining highly-qualified teachers and staff by offering competitive compensation and benefits and thoroughly vetting applicants.			Compensation matches the average of our surrounding public schools 80% new hires credentialed for their assignments Classified Employee Grant Ed Assistance Program		1687717	\$611808.17
1.2	Instructional Materials Staff will recommend and procure evidence-based instructional materials that align to the ASA charter and programs with an emphasis on challenging students who are performing at and above grade level.			100% of students have access to digital and/or hardcopy instructional materials Honors Distinction offered in Middle School		145730	\$110566.20
1.3	Professional Development Staff will participate in Professional Development designed to further the implementation of ASA			Let's Go Learn- adaptive assessment and personalized instruction		25900	\$26892

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	Fontana’s rigorous STEAMaligned model, including Engineering Design Process, Understanding by Design, and Instructional Technology. Professional development, tailored specifically to enrichment programs such as Music, is also included.			EL Assessments administered			
1.4	<p>Graduate Profile Allegiance STEAM Academy will develop a graduate profile that:</p> <ul style="list-style-type: none"> • Encapsulates the core competencies and attributes necessary for a student to be well-prepared for high school. • Demonstrates students' growth over time in these core competencies. <p>Core Competencies: 1. Academic Proficiency: Mastery of essential academic content and skills across disciplines. 2. Engineering Solutions: Ability to apply engineering principles to solve complex problems. 3. Civic Responsibility and Service Learning: Engagement in community service and understanding of civic duties. 4. Critical Thinking: Skills to analyze, evaluate, and synthesize information effectively. 5. Whole Child Development: Focus on nurturing the emotional, social,</p>			Strategic Thinking in Mathematics STEAM SEL Professional Development Instructional Leadership		1250000	\$0

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	and physical well-being of students.						
1.5	Extended Learning Opportunity ASA provides expanded learning opportunities through a summer school program to support English Learners and other students requiring additional support.					219628	\$48651.54

Goal 2

Goal Description

Allegiance STEAM Academy Thrive will provide stakeholders access to real time relevant information regarding school operations, finances, governance and student learning.

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
2.1	Host a minimum of one educational partner event per month.	In 2023-24, educational partner events were held in 9 of the 10 months of the school year.			Parent Survey administered in September Staff Interviews administered in October Student Focus Group in January	
2.2	Provide a minimum of one academically centered parent information meeting per trimester.	In 2023-24, ASA held one academically centered parent information meeting per trimester with 90% of parents or guardians attending in person.			Scheduled to start in 204-25	
2.3	Solicit educational partner input once per semester via survey.	In 2023-24, surveys were conducted in each of the trimesters with over 90% educational partner participation.			Nearly 50% of Parent/Guardians utilizing Parent Portal	

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.1	Survey Data Provide intuitive surveys that lead to direct and observable actions for stakeholders.			Parent Survey administered in September		1000	\$0

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
				Staff Interviews administered in October Student Focus Group in January			
2.2	School Site Council Hold School Site Council Meetings six times in the school year in order to inform proposed expenditures allocated through the Consolidated Application as well as to solicit input.			Scheduled to start in 204-25		1500	\$0
2.3	Parent Portal Provide parents access to real-time attendance and performance data through Student Information System and inform parents six times in the school year to access the Parent Portal.			Nearly 50% of Parent/Guardians utilizing Parent Portal		5000	\$3501.87
2.4	Parent Events Schedule in person monthly parent events to provide updates and showcase student learning and achievement. Provide ample notification to all educational partners on school events.			Monthly Coffees STEAM SEL Family Events		2000	\$6365.06

Goal 3

Goal Description
Allegiance STEAM Academy Thrive will provide a school environment which fosters physical and emotional security and focuses the school climate on creating opportunities for students to take risks to gain the skills required in the STEAM fields.

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
3.1	Attendance Rate of 96% or greater.	In 2023-24, the attendance rate was 91%.			Daily Attendance Notifications Excessive Absences Notifications	
3.2	100% of students that feel safe at school.	In 2023-24, 80% of survey respondents agreed that they feel safe at school.			Student Focus Group in January	
3.3	100% of students that feel supported at school.	In 2023-24, 86% of survey respondents agreed that they feel supported at school.			Weekly Classroom lessons Daily Howling Circles	
3.4	Suspension Rate less than 1%	In 2023-24, the suspension rate is than 3%.			1:1 Devices for all Students	

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
3.1	Attendance Notification Provide parents access to real-time attendance and performance data through a revised notification process, including the Parent Portal and attendance correspondences.			Daily Attendance Notifications Excessive Absences Notifications		96680	\$30759.57

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
3.2	SchoolClimate Survey-Students Provide intuitive surveys that lead to direct and observable actions for stakeholders.			Student Focus Group in January		1000	\$0
3.3	Mental Health and Social Emotional Learning Support Strengthen the proactive social emotional learning program by providing more intensive support to students reporting a lack of belonging, safety, or support.			Weekly Classroom lessons Daily Howling Circles		535095	\$64990.93
3.4	Basic Services Schedule in person monthly parent events to provide updates and showcase student learning and achievement.			1:1 Devices for all Students		1500	\$0

Goal 4

Goal Description

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures

Goal 5

Goal Description

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures

Impact to the Budget Overview for Parents

Item	As adopted in Budget Overview for Parents	Mid-Year Update
Total LCFF Funds		
LCFF Supplemental/Concentration Grants		

Coversheet

Prop 39 Facilities—Charter School Response to District Offer

Section: IV. Items Scheduled for Discussion or Action
Item: F. Prop 39 Facilities—Charter School Response to District Offer
Purpose: Vote
Submitted by:
Related Material:
ASA Response to Jan 28, 2025 CVUSD Preliminary Proposal of Facilities.pdf



Allegiance STEAM Academy

5862 C. Street

Chino, CA 91710

Phone (909) 465-5405 Fax (630) 556-8995

February 11, 2025

Sent via Email

Superintendent Norm Enfield, Ed.D.

5130 Riverside Dr.,

Chino, CA 91710

Re: Response to CVUSD's January 28, 2025, Proposition 39 Preliminary Proposal

Dear Dr. Enfield,

Allegiance STEAM Academy - Thrive ("ASA") is in receipt of the Chino Valley Unified School District's ("District") January 28, 2025, preliminary proposal of facilities for the 2025-26 school year under Proposition 39 ("Preliminary Proposal"). We understand that the District is making the Charter School a Preliminary Proposal of the use of the El Rancho Elementary campus located at 5862 C St., Chino to include:

- 33 classrooms, 2 for TK and K students, and 31 classrooms for students in grades 1-8,
- 3 additional portable classrooms leased by ASA
- 4 classrooms suitable for use as music room, drama room, a special education room, or art room,
- 52 parking spots,
- Multipurpose room,
- Playgrounds/playing fields, including 2 basketball courts with removable volleyball nets,
- Science lab (classroom 38),
- Outdoor covered lunch area,
- Serving kitchen,
- Nurse station,
- Building L
- Building J,
- Restrooms (5 boys, 5 girls, 1 unisex staff, 9 unisex single use),
- Office space,
- Custodial rooms,
- Classroom 37 for before/after school care program,
- Locker rooms, and
- Staff workroom.

● *Where All Children Can Thrive* ●

We are grateful for the preliminary proposal, the accompanying documents and look forward to the Final Offer of Facilities.

Sincerely,

A handwritten signature in black ink, appearing to read 'S. Cagnetta', written in a cursive style.

Sebastian Cagnetta, Ed.D.
CEO
Allegiance STEAM Academy
www.asathrive.org

Where All Students Can Thrive

Coversheet

Resolution: Amendment to Intraorganizational Loan Agreement

Section: IV. Items Scheduled for Discussion or Action
Item: G. Resolution: Amendment to Intraorganizational Loan Agreement
Purpose: Vote

Submitted by:

Related Material:

ASA_ DRAFT Amendment to Intraorganizational Loan Agreement.pdf

Resolution Of The Board Of Directors Of Allegiance STEAM Academy INC. To Approve Amendme
nt To Intraorganizational Loan Agreement and To Approve Intraorganizational Due-To:Due-From A
greement.pdf

AMENDMENT TO INTRAORGANIZATIONAL LOAN AGREEMENT
(Startup Loan)

This Amendment to Intraorganizational Loan Agreement (“**Amendment**”) is entered into as of February 11, 2025 (“**Effective Date**”) by Allegiance STEAM Academy Inc. (“**ASA**”).

RECITALS

A. ASA is a California nonprofit public benefit corporation that operates two public charter schools: (1) Allegiance STEAM Academy – Thrive (“**ASA Chino**”), authorized by the Chino Valley Unified School District; and (2) Allegiance STEAM Academy – Thrive, Fontana (“**ASA Fontana**”), authorized by the Fontana Unified School District.

B. On September 13, 2021, the Board of Directors of ASA (“**Board**”) approved Intraorganizational Loan Agreement 2021-1 (the “**Original Agreement**”), under which ASA Chino, as “**Lender**,” temporarily transferred \$928,083.00 of surplus reserve funds otherwise held in a non-interest-bearing account to ASA Fontana, as “**Borrower**,” to assist in the start-up of the Borrower charter school in a manner did not adversely affect the public school purposes of ASA Chino.

C. The Original Agreement was approved in accordance with California Fiscal Crisis and Management Assistance Team (“**FCMAT**”) and California State Auditor guidance, as well as ASA’s Intraorganizational Loan Policy (“**Policy**”).

D. ASA Fontana was unable to open in 2022-23 on the timeline originally planned because of Proposition 39 facility delays, which therefore pushed out the repayment timeline under the Original Agreement. When ASA Fontana opened in Fall 2023, the school made several lump sum payments to ASA Chino in the total amount of \$349,017.22, in an effort to catch-up with the repayment plan in the Original Agreement to the extent possible.

E. On September 14, 2024, in order to memorialize the additional planning year that had pushed out the original repayment timeline, the Board approved a Revised Intraorganizational Loan Agreement 2021-1 (“**Revised Agreement**”) memorializing the then-current loan balance of \$586,026.38 (due to lump sum payments ASA Fontana already made to pay down the loan) but the Revised Agreement did not revise the repayment schedule to reflect the pushed-out timeline and reduced loan balance.

F. Now, ASA desires to enter into this Amendment to correct the repayment schedule to reflect the pushed-out timeline and reduced loan balance, in order to approve a clear and correct repayment plan for ASA Fontana to continue to repay ASA Chino while both schools maintain uninterrupted, high quality educational services.

AGREEMENT

1. Current Loan Balance. As of December 31, 2024, the current balance of the original intraorganizational loan, inclusive of accrued interest to that date, is \$586,026.38 (“**Current Loan Balance**”).

2. Updated Term and Repayment. The Current Loan Balance, plus accrued interest, shall be repaid by Borrower in equal monthly installments beginning on August 31, 2025 and ending on or before May 31, 2029, as set forth in the Amortization Schedule attached hereto as Exhibit A.

3. Miscellaneous.

(a) Except as provided in this Amendment, the Original Agreement and the Revised Agreement (collectively, the “**Prior Agreements**”) remain unmodified and in full force and effect. The provisions of this Amendment are hereby incorporated into and within the Prior Agreements, and said documents shall be read together for all purposes as a single document. If there are any inconsistencies between the provisions added by this Amendment and other provisions of the Prior Agreements, then this Amendment shall control.

(b) This Amendment, together with its Exhibit A and underlying Prior Agreements, constitutes the entire agreement with respect to the subject matter herein and supersedes all prior agreements with respect to such subject matter.

(c) No supplement, modification, or amendment of this Amendment shall be binding unless approved by the Board and documented in writing.

(d) This Amendment may be executed in counterparts, each of which shall be deemed an original and all of which together shall constitute one instrument. A faxed, .pdf, or other electronic copy of the fully executed original version of this Amendment shall have the same legal effect as an executed original for all purposes.

IN WITNESS WHEREOF, ASA has executed this Amendment between Lender and Borrower as of the Effective Date.

By: _____
Chief Executive Officer
Allegiance STEAM Academy Inc.

This Amendment was approved by the Board on February 11, 2025.

By: _____
Secretary of the Board of Directors
Allegiance STEAM Academy Inc.

Exhibit A
Amortization Schedule for
Amendment to Intraorganizational Loan Agreement

Loan Amount as of 12/31/2024	Interest Rate	Term in Years	Monthly Payment	Extra Monthly			
\$586,026.38	1.00%	3.8	\$13,102.53	0			
Payment Date	Starting Balance	Payment Amount	Interest	Principal	Ending Balance	Total Interest	Notes
12/31/2024	\$585,538.43	\$0.00	\$487.95	\$0.00	\$586,026.38	\$487.95	
1/31/2025	\$586,026.38	\$0.00	\$488.36	\$0.00	\$586,514.73	\$976.30	
2/28/2025	\$586,514.73	\$0.00	\$488.76	\$0.00	\$587,003.50	\$1,465.07	
3/31/2025	\$587,003.50	\$0.00	\$489.17	\$0.00	\$587,492.67	\$1,954.24	
4/30/2025	\$587,492.67	\$0.00	\$489.58	\$0.00	\$587,982.24	\$2,443.81	
5/31/2025	\$587,982.24	\$0.00	\$489.99	\$0.00	\$588,472.23	\$2,933.80	
6/30/2025	\$588,472.23	\$0.00	\$490.39	\$0.00	\$588,962.62	\$3,424.19	
7/31/2025	\$588,962.62	\$0.00	\$490.80	\$0.00	\$588,962.62	\$3,914.99	
8/31/2025	\$588,962.62	\$13,102.53	\$490.80	\$12,611.73	\$576,350.89	\$4,405.80	Payment begins
9/30/2025	\$576,350.89	\$13,102.53	\$480.29	\$12,622.24	\$563,728.65	\$4,886.09	
10/31/2025	\$563,728.65	\$13,102.53	\$469.77	\$12,632.76	\$551,095.89	\$5,355.86	
11/30/2025	\$551,095.89	\$13,102.53	\$459.25	\$12,643.29	\$538,452.60	\$5,815.11	
12/31/2025	\$538,452.60	\$13,102.53	\$448.71	\$12,653.82	\$525,798.78	\$6,263.82	
1/31/2026	\$525,798.78	\$13,102.53	\$438.17	\$12,664.37	\$513,134.41	\$6,701.99	
2/28/2026	\$513,134.41	\$13,102.53	\$427.61	\$12,674.92	\$500,459.49	\$7,129.60	
3/31/2026	\$500,459.49	\$13,102.53	\$417.05	\$12,685.48	\$487,774.01	\$7,546.65	
4/30/2026	\$487,774.01	\$13,102.53	\$406.48	\$12,696.05	\$475,077.95	\$7,953.13	
5/31/2026	\$475,077.95	\$13,102.53	\$395.90	\$12,706.63	\$462,371.32	\$8,349.02	
6/30/2026	\$462,371.32	\$13,102.53	\$385.31	\$12,717.22	\$449,654.10	\$8,734.33	
7/31/2026	\$449,654.10	\$13,102.53	\$374.71	\$12,727.82	\$436,926.27	\$9,109.04	
8/31/2026	\$436,926.27	\$13,102.53	\$364.11	\$12,738.43	\$424,187.85	\$9,473.15	
9/30/2026	\$424,187.85	\$13,102.53	\$353.49	\$12,749.04	\$411,438.80	\$9,826.64	
10/31/2026	\$411,438.80	\$13,102.53	\$342.87	\$12,759.67	\$398,679.14	\$10,169.51	
11/30/2026	\$398,679.14	\$13,102.53	\$332.23	\$12,770.30	\$385,908.84	\$10,501.74	
12/31/2026	\$385,908.84	\$13,102.53	\$321.59	\$12,780.94	\$373,127.89	\$10,823.33	
1/31/2027	\$373,127.89	\$13,102.53	\$310.94	\$12,791.59	\$360,336.30	\$11,134.27	
2/28/2027	\$360,336.30	\$13,102.53	\$300.28	\$12,802.25	\$347,534.05	\$11,434.55	
3/31/2027	\$347,534.05	\$13,102.53	\$289.61	\$12,812.92	\$334,721.13	\$11,724.16	
4/30/2027	\$334,721.13	\$13,102.53	\$278.93	\$12,823.60	\$321,897.53	\$12,003.09	
5/31/2027	\$321,897.53	\$13,102.53	\$268.25	\$12,834.29	\$309,063.24	\$12,271.34	
6/30/2027	\$309,063.24	\$13,102.53	\$257.55	\$12,844.98	\$296,218.26	\$12,528.90	
7/31/2027	\$296,218.26	\$13,102.53	\$246.85	\$12,855.68	\$283,362.58	\$12,775.74	
8/31/2027	\$283,362.58	\$13,102.53	\$236.14	\$12,866.40	\$270,496.18	\$13,011.88	
9/30/2027	\$270,496.18	\$13,102.53	\$225.41	\$12,877.12	\$257,619.06	\$13,237.29	
10/31/2027	\$257,619.06	\$13,102.53	\$214.68	\$12,887.85	\$244,731.21	\$13,451.98	
11/30/2027	\$244,731.21	\$13,102.53	\$203.94	\$12,898.59	\$231,832.62	\$13,655.92	
12/31/2027	\$231,832.62	\$13,102.53	\$193.19	\$12,909.34	\$218,923.28	\$13,849.11	
1/31/2028	\$218,923.28	\$13,102.53	\$182.44	\$12,920.10	\$206,003.18	\$14,031.55	
2/28/2028	\$206,003.18	\$13,102.53	\$171.67	\$12,930.86	\$193,072.32	\$14,203.22	
3/31/2028	\$193,072.32	\$13,102.53	\$160.89	\$12,941.64	\$180,130.68	\$14,364.11	
4/30/2028	\$180,130.68	\$13,102.53	\$150.11	\$12,952.42	\$167,178.25	\$14,514.22	
5/31/2028	\$167,178.25	\$13,102.53	\$139.32	\$12,963.22	\$154,215.04	\$14,653.54	
6/30/2028	\$154,215.04	\$13,102.53	\$128.51	\$12,974.02	\$141,241.01	\$14,782.05	
7/31/2028	\$141,241.01	\$13,102.53	\$117.70	\$12,984.83	\$128,256.18	\$14,899.75	
8/31/2028	\$128,256.18	\$13,102.53	\$106.88	\$12,995.65	\$115,260.53	\$15,006.63	
9/30/2028	\$115,260.53	\$13,102.53	\$96.05	\$13,006.48	\$102,254.05	\$15,102.68	
10/31/2028	\$102,254.05	\$13,102.53	\$85.21	\$13,017.32	\$89,236.73	\$15,187.89	

Exhibit A
Amortization Schedule for
Amendment to Intraorganizational Loan Agreement

11/30/2028	\$89,236.73	\$13,102.53	\$74.36	\$13,028.17	\$76,208.56	\$15,262.25	
12/31/2028	\$76,208.56	\$13,102.53	\$63.51	\$13,039.03	\$63,169.53	\$15,325.76	
1/31/2029	\$63,169.53	\$13,102.53	\$52.64	\$13,049.89	\$50,119.64	\$15,378.40	
2/28/2029	\$50,119.64	\$13,102.53	\$41.77	\$13,060.77	\$37,058.87	\$15,420.17	
3/31/2029	\$37,058.87	\$13,102.53	\$30.88	\$13,071.65	\$23,987.22	\$15,451.05	
4/30/2029	\$23,987.22	\$13,102.53	\$19.99	\$13,082.54	\$10,904.68	\$15,471.04	
5/31/2029	\$10,904.68	\$10,904.68	\$9.09	\$10,904.68	\$0.00	\$15,480.13	
		\$600,518.67	\$15,480.13	\$588,962.62			

**RESOLUTION OF THE BOARD OF DIRECTORS OF ALLEGIANCE STEAM ACADEMY INC.
TO APPROVE AMENDMENT TO INTRAORGANIZATIONAL LOAN AGREEMENT AND
TO APPROVE INTRAORGANIZATIONAL DUE-TO/DUE-FROM AGREEMENT**

WHEREAS, Allegiance STEAM Academy Inc. (“**ASA**”) is a California nonprofit public benefit corporation that operates two public charter schools: (1) Allegiance STEAM Academy – Thrive, authorized by the Chino Valley Unified School District (“**ASA Chino**”); and (2) Allegiance STEAM Academy – Thrive, Fontana, authorized by the Fontana Unified School District (“**ASA Fontana**”).

WHEREAS, on September 13, 2021, the Board of Directors of ASA (“**Board**”) adopted an Intraorganizational Loan Policy (“**Policy**”), under which the ASA Board may allocate or “loan” resources from one ASA charter school’s reserve accounts to another ASA charter school at a lower cost to the ASA schools than such resources are otherwise available, and so long as the loan does not adversely affect the public school purposes of the ASA charter school that loans the funds. ASA’s Policy is consistent with and incorporates recommendations from the California Fiscal Crisis and Management Assistance Team (“**FCMAT**”) and the California State Auditor regarding intraorganizational loans from one charter school to another charter school operated under the same federal identification number and by the same nonprofit public benefit corporation.

WHEREAS, also on September 13, 2021, the Board approved Intraorganizational Loan Agreement 2021-1 (“**Original Agreement**”), under which ASA Chino, as “**Lender**,” temporarily transferred \$928,083.00 of surplus reserve funds otherwise held in a non-interest-bearing account to ASA Fontana, as “**Borrower**,” to assist in the start-up of the Borrower charter school in a manner did not adversely affect the public school purposes of ASA Chino.

WHEREAS, ASA Fontana was unable to open as originally planned in 2022-23 because of Proposition 39 facility delays, which therefore pushed out the repayment timeline under the Original Agreement. When ASA Fontana opened in Fall 2023, the school made several lump sum payments to ASA Chino in the total amount of \$349,017.22, in an effort to catch-up with the repayment plan in the Original Agreement to the extent possible.

WHEREAS, on September 14, 2024, in order to memorialize the additional planning year that had pushed out the original repayment timeline, the Board approved a Revised Intraorganizational Loan Agreement 2021-1 (“**Revised Agreement**”) memorializing the then-current loan balance of \$586,026.38 (due to lump sum payments ASA Fontana already made to pay down the loan) but the Revised Agreement did not revise the repayment schedule to reflect the pushed-out timeline and reduced loan balance.

WHEREAS, now, ASA desires to enter into the Amendment to Intraorganizational Loan Agreement, the form of which is provided as Attachment A to this resolution, to correct the repayment schedule to reflect the pushed-out timeline and reduced loan balance, in order to approve a clear and correct repayment plan for ASA Fontana to continue to repay ASA Chino while both schools maintain uninterrupted, high quality educational services.

WHEREAS, in addition to intraorganizational loans, such as the one-time startup loan from ASA Chino to ASA Fontana, FCMAT’s California Charter School Accounting and Best Practices Manual (“**FCMAT Manual**”) also discusses that charter schools operated by the same nonprofit public benefit corporation may utilize intraorganizational receivables and payables, also known as intraorganizational due-to/froms, in order to pay shared expenses and support operational cash flow needs.

WHEREAS, in the 2023-2024 school year, ASA Fontana accrued a total amount of \$1,955,143.00 in due-to's owed to ASA Chino. In these due-to/from transactions, funds are not blended (i.e. their identity, origin and source remain known and tracked), and the balances and use of the loan funds are transparent, audited, and accountable. The ASA Chino funds utilized for due-to/from transactions are comprised only of surplus reserve funds otherwise held in a non-interest-bearing account by ASA Chino, and only up to an amount such that the due-to/froms do not adversely affect the public school purposes of ASA Chino.

WHEREAS, the due-to/from transactions were necessary in order to pay shared expenses and support operational cash flow needs for the new ASA Fontana charter school during a time period when the Fontana Unified School District provided only a portion of the Proposition 39 facility space that ASA Fontana was entitled to and needed in order to meet its original enrollment projections and budget.

WHEREAS, as described in the FCMAT Manual, at the end of the fiscal year, each school's receivable or payable loan account (also known as the due-to/from account) is reconciled and may result in and be subject to an intraorganizational loan agreement to formally document the amount owed between the intracompany accounts and the repayment terms.

WHEREAS, now, ASA desires to enter into the Intraorganizational Due-To/Due-From Agreement, the form of which is provided as Attachment B to this resolution, to formally document the reconciled amount owed between the intracompany accounts for 2023-24 due to/froms and to approve the repayment terms for ASA Fontana to continue to reduce its total due-to amounts to ASA Chino, while maintaining uninterrupted, high quality educational services at ASA's charter schools, in accordance with ASA's Policy and the FCMAT Manual.

WHEREAS, pursuant to its current executed facilities use agreement with Fontana Unified School District, ASA Fontana has already confirmed it will relocate to the Fontana Unified School District's larger Birch Site for the 2025-2026 and subsequent school years, where ASA Fontana will finally be able to meet community demand for its charter school program and meaningfully increase its enrollment without the space constraints that exist at the current Locust Site, substantially increasing ASA Fontana's projected revenue in the coming years.

WHEREAS, ASA requested its experienced back office provider, Charter Impact, to perform a financial analysis of the repayment plans under both the Amendment to Intraorganizational Loan Agreement and Intraorganizational Due-To/Due-From Agreement, and such repayment plans align to the reasonable financial projections for the ASA Fontana school in light of ASA Fontana's move to the new site. As reflected in the most recent multi-year budget projections for ASA Fontana, ASA Fontana will be able to repay ASA Chino's reserve account over time while allowing both ASA Fontana and ASA Chino to maintain uninterrupted, high quality educational services at both schools.

WHEREAS, in consideration of the Notice of Violation from Fontana Unified School District and concerns relayed by Chino Valley Unified School District regarding the total amount of intraorganizational loan and accrued due-to/froms, ASA has also shared both the Amendment to Intraorganizational Loan Agreement and Intraorganizational Due-To/Due-From Agreement with both districts and solicited their feedback and comments prior to finalizing those agreements.

NOW, THEREFORE, this Board hereby finds, resolves, and orders as follows:

Section 1. The foregoing recitals are true and correct, and are incorporated herein.

Section 2. The Amendment to Intraorganizational Loan Agreement, the form of which is provided as Attachment A to this resolution, is hereby approved. The Chief Executive Officer of ASA is authorized and directed to execute that document effective as of today’s date, and the Secretary of the Board is authorized and directed to execute that document indicating that it was approved by the Board.

Section 3. The Intraorganizational Due-To/Due-From Agreement, the form of which is provided as Attachment B to this resolution, is hereby approved. The Chief Executive Officer of ASA is authorized and directed to execute that document effective as of today’s date, and the Secretary of the Board is authorized and directed to execute that document indicating that it was approved by the Board.

Section 4. The Chief Executive Officer of ASA, and their designee(s), is(are) hereby authorized and directed to take or a cause to be taken all such other actions as may be appropriate or required to fulfill the purposes of the foregoing resolutions, including without limitation directing ASA’s back office provider, Charter Impact, to transact payments from ASA Fontana to ASA Chino accordance with the payment schedules set forth in the above-approved agreements.

#

SECRETARY’S CERTIFICATE

I, Marcilyn Jones, Secretary of the Board of Directors of Allegiance STEAM Academy Inc., a California nonprofit public benefit corporation, County of San Bernardino, California, hereby certify as follows:

The attached is a full, true, and correct copy of the resolutions duly adopted at a meeting of the Board of Directors of Allegiance STEAM Academy Inc., which was duly held on February ____, 2025, at which meeting a quorum of the members of the Board of Directors was present; and at such meeting such resolutions were adopted by the following vote:

- AYES:
- NOES:
- ABSTAIN:
- ABSENT:

I have carefully compared the same with the original minutes of such meeting on file and of record in my office; the attached resolution is a full, true, and correct copy of the original resolution adopted at such meeting and entered in such minutes; and such resolution has not been amended, modified, or rescinded since the date of its adoption, and the same is now in full force and effect.

WITNESS my hand this _____ day of February, 2025.

Secretary of the Board of Directors of
Allegiance STEAM Academy Inc.

ATTACHMENT A

Amendment to Intraorganizational Loan Agreement

[See Attached]

ATTACHMENT B

Intraorganizational Due-To/Due-From Agreement

[See Attached]

Coversheet

Resolution: Intraorganizational Due-To/Due-From Agreement

Section: IV. Items Scheduled for Discussion or Action
Item: H. Resolution: Intraorganizational Due-To/Due-From Agreement
Purpose: Vote
Submitted by:
Related Material:

ASA_ DRAFT Intraorganizational Due-To_Due-From Agreement.pdf
Resolution Of The Board Of Directors Of Allegiance STEAM Academy INC. To Approve Amendme
nt To Intraorganizational Loan Agreement and To Approve Intraorganizational Due-To:Due-From A
greement.pdf
RESOLUTION of the Board of Directors of Allegiance STEAM Academy INC. Regarding 2024-25 In
traorganizational Due-To:Froms.pdf

INTRAORGANIZATIONAL DUE-TO/DUE-FROM AGREEMENT
(Operational Due-To/From Transactions)

This Intraorganizational Due-To/From Agreement (“**Agreement**”) is entered into as of February 11, 2025 (“**Effective Date**”) to memorialize the 2023-2024 accrued due-to/due-from transactions between the two public charter schools operated by Allegiance STEAM Academy Inc. (“**ASA**”).

RECITALS

A. ASA is a California nonprofit public benefit corporation that operates two public charter schools: (1) Allegiance STEAM Academy – Thrive, authorized by the Chino Valley Unified School District (“**ASA Chino**”); and (2) Allegiance STEAM Academy – Thrive, Fontana, authorized by the Fontana Unified School District (“**ASA Fontana**”).

B. In the 2023-2024 school year, ASA Chino and ASA Fontana utilized intraorganizational receivables and payables, also known as intraorganizational due-to/froms, in order to support operational cash flow needs for the new ASA Fontana charter school during a time period when the Fontana Unified School District provided only a portion of the facility space that ASA Fontana was entitled to and needed in order to meet its original enrollment projections and budget.

C. These due-to/from transactions are a type of intraorganizational transaction described in the California Fiscal Crisis and Management Assistance Team’s (“**FCMAT**”) California Charter School Accounting and Best Practices Manual (“**FCMAT Manual**”) that, similar to intraorganizational loans under ASA’s Intraorganizational Loan Policy (“**Policy**”), allow resources to be allocated among ASA’s multiple charter schools under the same governing board and same federal identification number, in order to ensure uninterrupted educational services and safeguard against funding shortfalls while avoiding the need for more expensive external financing options such as loans, lines of credit, or sale of receivables. In these due-to/from transactions, funds are not blended (i.e. their identity, origin and source remain known and tracked), and the balances and use of the loan funds are transparent, audited, and accountable. The ASA Chino funds utilized for due-to/from transactions are comprised only of surplus reserve funds otherwise held in a non-interest-bearing account by ASA Chino, and only up to an amount such that the due-to/froms do not adversely affect the public school purposes of ASA Chino.

D. As described in the FCMAT Manual, at the end of the fiscal year, each school’s receivable or payable loan account (also known as the due-to/from account) is reconciled and may result in and be subject to an intraorganizational loan agreement to formally document the amount owed between the intracompany accounts and the repayment terms.

E. In the 2023-2024 school year, ASA Fontana accrued a total amount of \$1,955,143.00 in due-to’s owed to ASA Chino.

F. ASA now desires to enter into this Agreement to formally document the reconciled amount owed between the intracompany accounts and to approve the repayment terms for ASA Fontana, as “**Borrower**,” to continue to reduce its total due-to amounts to ASA Chino, as “**Lender**,” while maintaining uninterrupted, high quality educational services at ASA’s charter schools, in accordance with ASA’s Policy and the FCMAT Manual.

AGREEMENT

1. Current Transaction Balance; Interest. As of the Effective Date, Borrower's current balance of 2023-2024 accrued due-to's owed to Lender is \$1,955,143.00 (the "**Transaction Balance**"). Given the due-to/from transactions are comprised only of surplus reserve funds otherwise held in a non-interest-bearing account by ASA Chino, this Transaction Balance is not subject to interest.

2. Use of Transaction Balance. Borrower shall continue to use the Transaction Balance amounts only for operational cash flow needs for Borrower charter school, and in consideration that the intraorganizational loaning of the Transaction Balance amount does not adversely affect the public school purposes of Lender charter school.

3. Regular Reports to ASA Governing Board. The Chief Executive Officer ("**CEO**") of ASA or designee shall, at all times, continue to ensure that Transaction Balance funds are not blended between schools (i.e. their identity, origin and source remain known and tracked), and the balances and use of the loan funds is clear, transparent, audited, and accountable. For so long as any amount of the Transaction Balance remains outstanding, the CEO or designee shall make regular reports to the ASA governing board containing, at a minimum, a summary of the Transaction Balance, reduction to date (i.e. amounts repaid), the financial condition of both the Borrower and Lender accounts, upcoming repayments pursuant to the Amortization Schedule, and any other relevant changes or information as determined by the CEO or designee.

4. Term; Repayment. The Transaction Balance shall be reduced to zero (i.e. repaid by Borrower) over time in annual lump sum payments beginning on June 30, 2025 and ending on or before June 30, 2029, as set forth in the Amortization Schedule attached hereto as Exhibit A.

5. No Penalty for Prepayment. Borrower may reduce the Transaction Balance earlier than set forth in the Amortization Schedule (i.e. prepay in whole or in part) at any time without penalty.

6. Funding Deferrals. In the event Borrower's charter school revenue is subject to payment deferrals, e.g. if charter school state funding is deferred, Borrower may likewise defer payment to Lender with no penalty incurred until Borrower's receipt of deferred funds.

7. Subordination. Borrower's obligations under this Agreement are and shall be subordinated to all indebtedness, if any, of Borrower, to any unrelated third party lender, to the extent such subordination is required under the loan documents providing for such indebtedness.

8. Miscellaneous.

(a) This Agreement, together with its Exhibit A, contains the entire agreement with respect to the due-to/from transactions between Lender and Borrower from the 2023-2024 school year, and supersedes any prior agreements with respect to such subject matter.

(b) No supplement, modification, or amendment of this Agreement shall be binding unless approved by the ASA governing board and documented in writing.

(c) This Agreement is entered into solely for the benefit of ASA and no term, provision, or covenant hereunder shall confer or be deemed to confer any benefit on any third party.

(d) This Agreement shall be governed by and interpreted under California law.

(e) If any provision of this Agreement is invalid or contravenes applicable law, such provision shall be deemed not to be a part of the Agreement and shall not affect the validity or enforceability of its remaining provisions.

IN WITNESS WHEREOF, ASA has executed this Agreement between Lender and Borrower as of the Effective Date.

By: _____
Chief Executive Officer
Allegiance STEAM Academy Inc.

This Agreement was approved by the Board on February 11, 2025.

By: _____
Secretary of the Board of Directors
Allegiance STEAM Academy Inc.

Exhibit A
Amortization Schedule for
Intraorganizational Due-To/Due-From Agreement

Accrued 2023-2024 Amount	Interest Rate	Term in Years	Yearly	Extra Monthly			
\$1,955,143.00	0.00%	5	Graduating	0			
Payment Date	Starting Balance	Payment Amount	Interest	Principal	Ending Balance	Total Interest	Notes
6/30/2025	\$1,955,143.00	\$150,000.00	\$0.00	\$150,000.00	\$1,805,143.00	\$0.00	
6/30/2026	\$1,805,143.00	\$250,000.00	\$0.00	\$250,000.00	\$1,555,143.00	\$0.00	
6/30/2027	\$1,555,143.00	\$505,000.00	\$0.00	\$505,000.00	\$1,050,143.00	\$0.00	
6/30/2028	\$1,050,143.00	\$525,000.00	\$0.00	\$525,000.00	\$525,143.00	\$0.00	
6/30/2029	\$525,143.00	\$525,143.00	\$0.00	\$525,143.00	\$0.00	\$0.00	
		\$1,955,143.00	\$ -	\$ 1,955,143.00			

**RESOLUTION OF THE BOARD OF DIRECTORS OF ALLEGIANCE STEAM ACADEMY INC.
TO APPROVE AMENDMENT TO INTRAORGANIZATIONAL LOAN AGREEMENT AND
TO APPROVE INTRAORGANIZATIONAL DUE-TO/DUE-FROM AGREEMENT**

WHEREAS, Allegiance STEAM Academy Inc. (“**ASA**”) is a California nonprofit public benefit corporation that operates two public charter schools: (1) Allegiance STEAM Academy – Thrive, authorized by the Chino Valley Unified School District (“**ASA Chino**”); and (2) Allegiance STEAM Academy – Thrive, Fontana, authorized by the Fontana Unified School District (“**ASA Fontana**”).

WHEREAS, on September 13, 2021, the Board of Directors of ASA (“**Board**”) adopted an Intraorganizational Loan Policy (“**Policy**”), under which the ASA Board may allocate or “loan” resources from one ASA charter school’s reserve accounts to another ASA charter school at a lower cost to the ASA schools than such resources are otherwise available, and so long as the loan does not adversely affect the public school purposes of the ASA charter school that loans the funds. ASA’s Policy is consistent with and incorporates recommendations from the California Fiscal Crisis and Management Assistance Team (“**FCMAT**”) and the California State Auditor regarding intraorganizational loans from one charter school to another charter school operated under the same federal identification number and by the same nonprofit public benefit corporation.

WHEREAS, also on September 13, 2021, the Board approved Intraorganizational Loan Agreement 2021-1 (“**Original Agreement**”), under which ASA Chino, as “**Lender**,” temporarily transferred \$928,083.00 of surplus reserve funds otherwise held in a non-interest-bearing account to ASA Fontana, as “**Borrower**,” to assist in the start-up of the Borrower charter school in a manner did not adversely affect the public school purposes of ASA Chino.

WHEREAS, ASA Fontana was unable to open as originally planned in 2022-23 because of Proposition 39 facility delays, which therefore pushed out the repayment timeline under the Original Agreement. When ASA Fontana opened in Fall 2023, the school made several lump sum payments to ASA Chino in the total amount of \$349,017.22, in an effort to catch-up with the repayment plan in the Original Agreement to the extent possible.

WHEREAS, on September 14, 2024, in order to memorialize the additional planning year that had pushed out the original repayment timeline, the Board approved a Revised Intraorganizational Loan Agreement 2021-1 (“**Revised Agreement**”) memorializing the then-current loan balance of \$586,026.38 (due to lump sum payments ASA Fontana already made to pay down the loan) but the Revised Agreement did not revise the repayment schedule to reflect the pushed-out timeline and reduced loan balance.

WHEREAS, now, ASA desires to enter into the Amendment to Intraorganizational Loan Agreement, the form of which is provided as Attachment A to this resolution, to correct the repayment schedule to reflect the pushed-out timeline and reduced loan balance, in order to approve a clear and correct repayment plan for ASA Fontana to continue to repay ASA Chino while both schools maintain uninterrupted, high quality educational services.

WHEREAS, in addition to intraorganizational loans, such as the one-time startup loan from ASA Chino to ASA Fontana, FCMAT’s California Charter School Accounting and Best Practices Manual (“**FCMAT Manual**”) also discusses that charter schools operated by the same nonprofit public benefit corporation may utilize intraorganizational receivables and payables, also known as intraorganizational due-to/froms, in order to pay shared expenses and support operational cash flow needs.

WHEREAS, in the 2023-2024 school year, ASA Fontana accrued a total amount of \$1,955,143.00 in due-to's owed to ASA Chino. In these due-to/from transactions, funds are not blended (i.e. their identity, origin and source remain known and tracked), and the balances and use of the loan funds are transparent, audited, and accountable. The ASA Chino funds utilized for due-to/from transactions are comprised only of surplus reserve funds otherwise held in a non-interest-bearing account by ASA Chino, and only up to an amount such that the due-to/froms do not adversely affect the public school purposes of ASA Chino.

WHEREAS, the due-to/from transactions were necessary in order to pay shared expenses and support operational cash flow needs for the new ASA Fontana charter school during a time period when the Fontana Unified School District provided only a portion of the Proposition 39 facility space that ASA Fontana was entitled to and needed in order to meet its original enrollment projections and budget.

WHEREAS, as described in the FCMAT Manual, at the end of the fiscal year, each school's receivable or payable loan account (also known as the due-to/from account) is reconciled and may result in and be subject to an intraorganizational loan agreement to formally document the amount owed between the intracompany accounts and the repayment terms.

WHEREAS, now, ASA desires to enter into the Intraorganizational Due-To/Due-From Agreement, the form of which is provided as Attachment B to this resolution, to formally document the reconciled amount owed between the intracompany accounts for 2023-24 due to/froms and to approve the repayment terms for ASA Fontana to continue to reduce its total due-to amounts to ASA Chino, while maintaining uninterrupted, high quality educational services at ASA's charter schools, in accordance with ASA's Policy and the FCMAT Manual.

WHEREAS, pursuant to its current executed facilities use agreement with Fontana Unified School District, ASA Fontana has already confirmed it will relocate to the Fontana Unified School District's larger Birch Site for the 2025-2026 and subsequent school years, where ASA Fontana will finally be able to meet community demand for its charter school program and meaningfully increase its enrollment without the space constraints that exist at the current Locust Site, substantially increasing ASA Fontana's projected revenue in the coming years.

WHEREAS, ASA requested its experienced back office provider, Charter Impact, to perform a financial analysis of the repayment plans under both the Amendment to Intraorganizational Loan Agreement and Intraorganizational Due-To/Due-From Agreement, and such repayment plans align to the reasonable financial projections for the ASA Fontana school in light of ASA Fontana's move to the new site. As reflected in the most recent multi-year budget projections for ASA Fontana, ASA Fontana will be able to repay ASA Chino's reserve account over time while allowing both ASA Fontana and ASA Chino to maintain uninterrupted, high quality educational services at both schools.

WHEREAS, in consideration of the Notice of Violation from Fontana Unified School District and concerns relayed by Chino Valley Unified School District regarding the total amount of intraorganizational loan and accrued due-to/froms, ASA has also shared both the Amendment to Intraorganizational Loan Agreement and Intraorganizational Due-To/Due-From Agreement with both districts and solicited their feedback and comments prior to finalizing those agreements.

NOW, THEREFORE, this Board hereby finds, resolves, and orders as follows:

Section 1. The foregoing recitals are true and correct, and are incorporated herein.

Section 2. The Amendment to Intraorganizational Loan Agreement, the form of which is provided as Attachment A to this resolution, is hereby approved. The Chief Executive Officer of ASA is authorized and directed to execute that document effective as of today’s date, and the Secretary of the Board is authorized and directed to execute that document indicating that it was approved by the Board.

Section 3. The Intraorganizational Due-To/Due-From Agreement, the form of which is provided as Attachment B to this resolution, is hereby approved. The Chief Executive Officer of ASA is authorized and directed to execute that document effective as of today’s date, and the Secretary of the Board is authorized and directed to execute that document indicating that it was approved by the Board.

Section 4. The Chief Executive Officer of ASA, and their designee(s), is(are) hereby authorized and directed to take or a cause to be taken all such other actions as may be appropriate or required to fulfill the purposes of the foregoing resolutions, including without limitation directing ASA’s back office provider, Charter Impact, to transact payments from ASA Fontana to ASA Chino accordance with the payment schedules set forth in the above-approved agreements.

#

SECRETARY’S CERTIFICATE

I, Marcilyn Jones, Secretary of the Board of Directors of Allegiance STEAM Academy Inc., a California nonprofit public benefit corporation, County of San Bernardino, California, hereby certify as follows:

The attached is a full, true, and correct copy of the resolutions duly adopted at a meeting of the Board of Directors of Allegiance STEAM Academy Inc., which was duly held on February ____, 2025, at which meeting a quorum of the members of the Board of Directors was present; and at such meeting such resolutions were adopted by the following vote:

- AYES:
- NOES:
- ABSTAIN:
- ABSENT:

I have carefully compared the same with the original minutes of such meeting on file and of record in my office; the attached resolution is a full, true, and correct copy of the original resolution adopted at such meeting and entered in such minutes; and such resolution has not been amended, modified, or rescinded since the date of its adoption, and the same is now in full force and effect.

WITNESS my hand this _____ day of February, 2025.

Secretary of the Board of Directors of
Allegiance STEAM Academy Inc.

ATTACHMENT A

Amendment to Intraorganizational Loan Agreement

[See Attached]

ATTACHMENT B

Intraorganizational Due-To/Due-From Agreement

[See Attached]

**RESOLUTION OF THE BOARD OF DIRECTORS OF ALLEGIANCE STEAM ACADEMY INC.
REGARDING 2024-25 INTRAORGANIZATIONAL DUE-TO/FROMS**

WHEREAS, Allegiance STEAM Academy Inc. (“**ASA**”) is a California nonprofit public benefit corporation that operates two public charter schools: (1) Allegiance STEAM Academy – Thrive, authorized by the Chino Valley Unified School District (“**ASA Chino**”); and (2) Allegiance STEAM Academy – Thrive, Fontana, authorized by the Fontana Unified School District (“**ASA Fontana**”).

WHEREAS, as described in the California Charter School Accounting and Best Practices Manual (“**FCMAT Manual**”), charter schools operated by the same nonprofit public benefit corporation may utilize intraorganizational receivables and payables, also known as intraorganizational due-to/froms, in order to pay shared expenses and support operational cash flow needs.

WHEREAS, ASA leaders understand that intraorganizational due-to/froms are a matter of course that occur in nearly every organization that operates more than one school. Some expenses, such as a single organization’s payroll or insurance premiums, must be paid out of a single account, and then subsequently are “true’d-up” between the schools. Each school contributes pro rata to the total amounts that were paid, making the transaction a due-to/from that is later reconciled.

WHEREAS, in ASA’s due-to/from transactions, funds are not blended (i.e. their identity, origin and source remain known and tracked), and the balances and use of the loan funds are transparent, audited, and accountable. The ASA Chino funds utilized for due-to/from transactions are comprised only of surplus reserve funds otherwise held in a non-interest-bearing account by ASA Chino, and only up to an amount such that the due-to/froms do not adversely affect the public school purposes of ASA Chino.

WHEREAS, ASA has been working to absolutely minimize if not eliminate the use of due-to/froms, meaning ASA should be able to eliminate or at least minimize the use of any due-to/froms going forward.

WHEREAS, as demonstrated in the December financials, ASA is committed to true-ing up (i.e. paying off) all of the due-to/froms in the current 2024-25 year, such that there should not be any accrued amounts at the end of the current fiscal year.

WHEREAS, as described in the FCMAT Manual, at the end of the fiscal year, each school’s receivable or payable loan account (also known as the due-to/from account) is reconciled and, should there be any accrued amounts, those accrued amounts may result in and be subject to an intraorganizational loan agreement to formally document the amount owed between the intracompany accounts and the repayment terms.

WHEREAS, now, ASA’s Board of Directors (“**Board**”) seeks to: (1) confirm that ASA will minimize if not eliminate the use of due-to/froms going forward, so that ASA Chino is not continuing to pay expenses on behalf of ASA Fontana; (2) continue to true-up (i.e. pay off) the 2024-25 due-to/from amounts regularly and as cash flow allows as between ASA Fontana and ASA Chino, so that ASA Chino does not “loan” funds to ASA Fontana; and (3) to the extent any due-to/from amounts are not true’d-up (i.e. paid off) between ASA Chino and ASA Fontana, reconcile all intraorganizational due-to/from accounts at the end of the fiscal year and formally document any accrued amount owed in an intraorganizational loan agreement.

NOW, THEREFORE, this Board hereby finds, resolves, and orders as follows:

Section 1. The foregoing recitals are true and correct, and are incorporated herein.

Section 2. The Chief Executive Officer of ASA is directed to (1) continue to work with the schools' back office services provider to minimize if not eliminate the use of due-to/from going forward; (2) continue to work with the schools' back office services provider to true-up (i.e. pay off) the 2024-25 due-to/from amounts regularly as cash flow allows as between ASA Fontana and ASA Chino; and (3) to the extent any due-to/from amounts are not true'd-up (i.e. paid off) between ASA Chino and ASA Fontana, reconcile all intraorganizational due-to/from accounts at the end of the fiscal year and present to the Board of Directors an intraorganizational loan agreement to formally document such accrued amounts.

Section 3. The Chief Executive Officer of ASA, and their designee(s), is(are) hereby authorized and directed to take or a cause to be taken all such other actions as may be appropriate or required to fulfill the purposes of the foregoing resolutions, including without limitation directing ASA's back office services provider, Charter Impact, to effectuate the above resolutions.

#

SECRETARY'S CERTIFICATE

I, Marcilyn Jones, Secretary of the Board of Directors of Allegiance STEAM Academy Inc., a California nonprofit public benefit corporation, County of San Bernardino, California, hereby certify as follows:

The attached is a full, true, and correct copy of the resolutions duly adopted at a meeting of the Board of Directors of Allegiance STEAM Academy Inc., which was duly held on February ____, 2025, at which meeting a quorum of the members of the Board of Directors was present; and at such meeting such resolutions were adopted by the following vote:

- AYES:
- NOES:
- ABSTAIN:
- ABSENT:

I have carefully compared the same with the original minutes of such meeting on file and of record in my office; the attached resolution is a full, true, and correct copy of the original resolution adopted at such meeting and entered in such minutes; and such resolution has not been amended, modified, or rescinded since the date of its adoption, and the same is now in full force and effect.

WITNESS my hand this _____ day of February, 2025.

Secretary of the Board of Directors of
Allegiance STEAM Academy Inc.

Coversheet

FY24 Budget - ASA Chino

Section: V. Finance
Item: A. FY24 Budget - ASA Chino
Purpose: Vote
Submitted by:
Related Material: December 2024 -ASA-Board Summary (2).pdf



Allegiance STEAM Academy Schools

Monthly Financial Presentation – December 2024

December Highlights

Highlights

Chino Forecast

- Forecast surplus **\$259K**, a **+\$70K** change from budget due to increase in revenue.
- Revenue forecast **\$13M**, a **+\$473K** change from budget due to Other Local grants.
- Expenses forecasted at **\$12.8M**, above budget **+(\$403k)**. Due to one-time spending plans.
- Cash ended the month at **\$2.1M**, **8%** of expenses.
- Current Assets – Outstanding Related party transaction **\$3,148,872**. **\$556,741** debt payment received YTD.

Fontana Forecast

- Forecast surplus **+\$36K**, a **+(\$203K)** change from budget due to a decrease in expenses.
- Revenue forecast **\$4.4M**, a **+(\$256K)** change from budget due to prior year P2 numbers.
- Expenses forecast **\$4.3M**, below budget **+\$52K**. Due to a decrease in operational expenses.
- Cash ended the month at **\$1.7M**, **40%** of expenses.
- Current Assets – Outstanding related party transaction **(\$3,148,872)**. **(\$556,741)** debt payment to Chino YTD.

Compliance and Reporting

- SARC Due Feb 1
- LCAP Due Feb 28
- 2nd Interim Due March 15

Enrollment and Revenues

- Chino – Actual average ADA 903 environment at 94.5% trending close to forecast 912 ADA
- Fontana – Actual average ADA 230 environment at 91.2% trending below forecast 247 ADA.

Current Assets and Liabilities Due To From



	FY23.24		FY24.25				
	Intra Loan	Payment	Operational Exp.	Payment	Operational Exp.	Payment	Balance
PYB	\$ 676,573		\$ 1,955,143				\$ 2,631,716
July	\$ 773	\$ -		\$ -	\$ 77,062	\$ -	\$ 77,835
August	\$ 773				\$ 278,986		\$ 279,759
September	\$ 773	\$ 95,187			\$ 293,560		\$ 199,146
October	\$ 773				\$ 92,169		\$ 92,942
November	\$ 773				\$ 269,355	\$ 556,741	\$ (286,613)
December	\$ 773				\$ 153,313		\$ 154,086
Due to From Balance	\$ 681,211	\$ 95,187	\$ 1,955,143	\$ -	\$ 1,164,445	\$ 556,741	\$ 3,148,872
CYB	\$ 586,025		\$ 1,955,143		\$ 607,704		\$ 3,148,872



Allegiance STEAM Academy -Thrive

Monthly Financial Presentation – December 2024

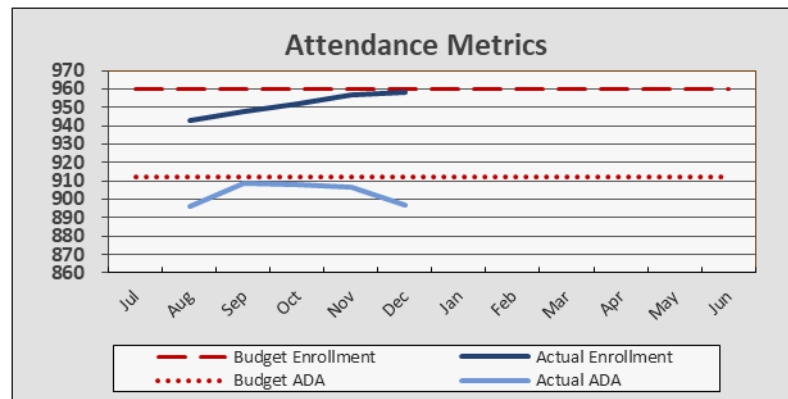


Attendance Data and Metrics

Enrollment and Per Pupil Data

Enrollment & Per Pupil Data			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
<i>Average Enrollment</i>	952	960	960
<i>ADA</i>	903	912	912
<i>Attendance Rate</i>	94.9%	95.0%	95.0%
<i>Unduplicated %</i>	38.0%	38.0%	38.0%
<i>Revenue per ADA</i>		\$14,342	\$13,822
<i>Expenses per ADA</i>		\$14,058	\$13,616

Attendance Metrics



960 enrollment, 95% ADA 912 and UPP 38.04%
 LCFF is calculated at \$11,558 per ADA.

Revenue

December Updates

- **Year-To-Date** –Variance in Year-to-Date due to the timing of receivable funds.
- **Forecast revenue**
 - **State Aid-Rev Limit:** Includes 1.07% cola.
 - **Other State revenue:** Adjustment to one-time funds in FY25 and future years.
 - **Other Local Revenue:** Silicon Grant, Teacher Credential Grant, Partnership Capacity Grant, Improvement Grant, Residency Grant.

	One-Time Funding								
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/2029
ELO-G ESSER II	100,450	\$ 364,915	\$ 7,291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSER III 3213		88,902	148,193	111,370					
ESSER III 3214 Learning Loss		79,687	7,429						
Expanded Learning Opportunities Program FY21-22		79,673	73,021						
Expanded Learning Opportunities Program FY22-23		-	84,117	397,510					
Expanded Learning Opportunities Program FY23-24				-	229,202				
Expanded Learning Opportunities Program FY23-24 Future years					244,880	474,082	474,082	474,082	474,082
UPK/Pre-K FY21-22		-	110,516	2,174					
UPK/Pre-K FY22-23		-		69,016					
Silicon Schools Instructional Support					55,712				
Classified Employee Grant Commission on Teacher Credentialing					96,000	48,000			
SBCS School Linked Partnership Capacity Grant					82,714				
Elevate Instructional Improvement Grant					56,000				
Teacher Residency Grant					80,000				
Educator Effectiveness Block Grant		16,553	92,946	14,038	33,793				
AMS Prop 28 Funding FY23/24						130,033			
AMS Prop 28 Funding FY24/25							126,195		
AMS Prop 28 Funding FY25/26								126,195	
AMS Prop 28 Funding FY26/27									126,195
Instructional Material Block Grant		-	286,582	150,487	104,886	-			
Learning Recovery Emergency Block Grant		-	141,436	187,029	114,200	118,000	36,011	-	-
MH FY23.24				72,280	72,280	72,280	72,280	72,280	72,280
	\$ 100,450	\$ 1,084,783	\$ 951,531	\$ 1,003,903	\$ 1,169,668	\$ 842,395	\$ 708,568	\$ 672,557	\$ 672,557

Revenue	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 3,039,975	\$ 4,026,527	\$ (986,552)	\$ 10,540,518	\$ 10,540,518	\$ -
Federal Revenue	133,742	189,369	(55,627)	439,879	360,152	79,727
Other State Revenue	112,025	662,185	(550,160)	1,707,560	1,705,235	2,325
Other Local Revenue	21,339	-	21,339	391,765	-	391,765
Total Revenue	\$ 3,307,081	\$ 4,878,082	\$ (1,571,000)	\$ 13,079,722	\$ 12,605,905	\$ 473,817



Expenses

- **December Updates**
 - **Expenses update** – Negative variance in year-to-date due to timing of expenses.
 - **Expenses forecast below budget** –
 - **Expense increase** - due to change in staffing model, and one-time spending plans.

	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Expenses						
Certificated Salaries	\$ 2,681,076	\$ 2,483,654	\$ (197,422)	\$ 5,656,303	\$ 5,357,102	\$ (299,201)
Classified Salaries	889,423	997,320	107,897	1,715,436	2,011,648	296,211
Benefits	1,068,703	1,247,430	178,726	2,412,009	2,612,872	200,863
Books and Supplies	717,921	300,790	(417,131)	970,450	479,737	(490,712)
Subagreement Services	285,920	267,868	(18,052)	632,797	589,300	(43,497)
Operations	148,839	187,811	38,972	370,117	377,100	6,983
Facilities	27,728	33,600	5,872	61,561	67,200	5,639
Professional Services	376,536	406,854	30,318	945,767	893,839	(51,928)
Depreciation	36,184	14,300	(21,884)	56,190	28,600	(27,590)
Interest	-	-	-	-	-	-
Total Expenses	\$ 6,232,331	\$ 5,939,628	\$ (292,703)	\$ 12,820,630	\$ 12,417,397	\$ (403,232)

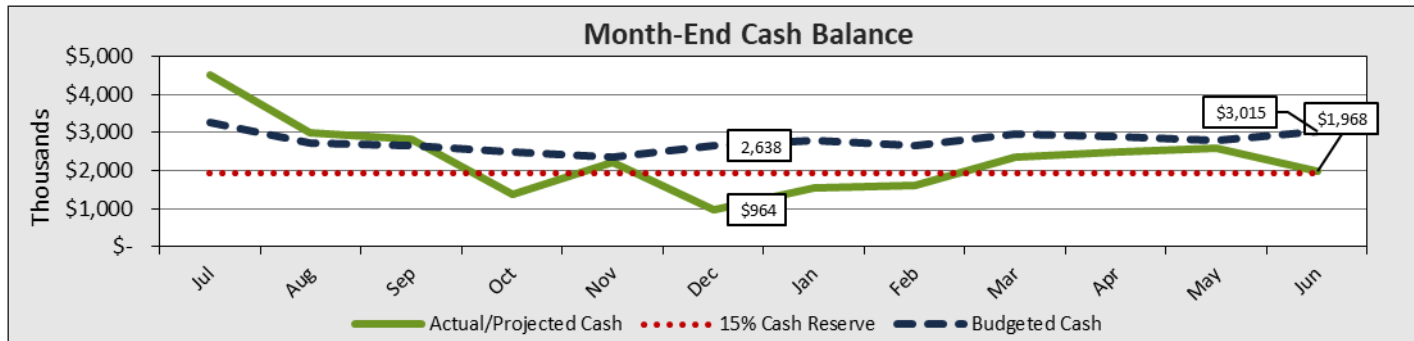
Surplus / (Deficit) & Fund Balance

- Current forecast annual surplus **\$259K, + 70K above** budget due to an increase in revenue.
- School forecast ending fund balance of **\$6.7M (52.3%)**, 191-day expenses.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (2,925,250)	\$ (1,061,546)	\$ (1,863,704)	\$ 259,092	\$ 188,508	\$ 70,585
Beginning Fund Balance	<u>6,451,262</u>	<u>6,451,262</u>		<u>6,451,262</u>	<u>6,451,262</u>	
Ending Fund Balance	<u>\$ 3,526,012</u>	<u>\$ 5,389,716</u>		<u>\$ 6,710,354</u>	<u>\$ 6,639,770</u>	
<i>As a % of Annual Expenses</i>	27.5%	43.4%		52.3%	53.5%	

Cash Balance

- Cash at month end **\$964K, 8% of expenses.**





Allegiance STEAM Academy -Fontana

Monthly Financial Presentation – December 2024

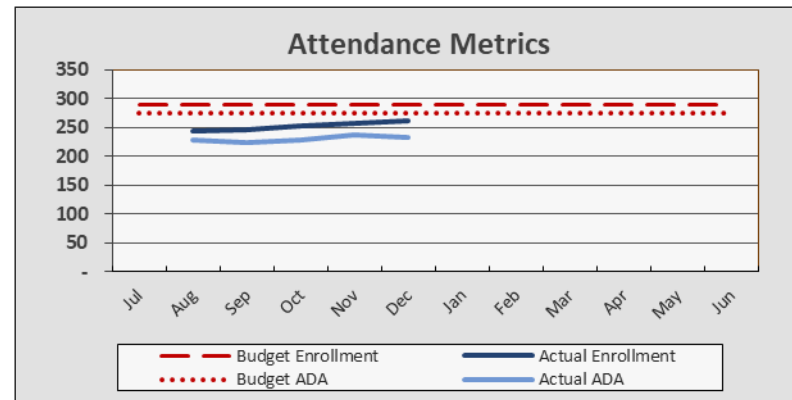


Attendance Data and Metrics

Enrollment and Per Pupil Data

Enrollment & Per Pupil Data			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
<i>Average Enrollment</i>	252	260	290
<i>ADA</i>	230	247	276
<i>Attendance Rate</i>	91.2%	95.0%	95.0%
<i>Unduplicated %</i>	43.4%	43.4%	43.6%
<i>Revenue per ADA</i>		\$17,868	\$16,951
<i>Expenses per ADA</i>		\$17,720	\$16,079

Attendance Metrics



Forecast 260 enrollment, 95% ADA 247 and UPP 43.41%
 LCFF is calculated at \$11,894 per ADA.

Revenue

- December Updates

- Forecast revenue

- State Aid-Rev Limit: Includes 1.07% cola.
- Federal Revenue: Adjustment in PCSGP Funds.
- Other State revenue: Adjustment due to prior year P2 numbers.
- Other Local Revenue: Grant Funds (Growth Fund, Calder, Silicon Grants, Capacity Grant, Residency Grant).

	Grant Funds							
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	
PCSGP	\$ 128,169	\$ 183,970	\$ 337,861	\$ -	\$ -	\$ -	\$ -	
Charter School Growth Fund	380,000	300,000	300,000					
Louis Calder Foundation	100,000	100,000	-					
Silicon Schools	100,000	200,000	200,000					
Silicon Schools Instructional Support		22,025						
Silicon Schools Instructional Support			55,712					
SBCS School Linked Partnership Capacity Grant			33,646					
Teacher Residency Grant			145,000					
Prop 28 Art and Music			27,857	27,857	27,857	27,857	27,857	
ELOP 24-25			107,481	107,481	107,481	107,481	107,481	
MH FY23.24			15,088					
MH FY24.25 + Future Years			16,176	15,088	15,088	15,088	15,088	
	\$ 708,169	\$ 805,995	\$ 1,238,821	\$ 150,426	\$ 150,426	\$ 150,426	\$ 150,426	

Revenue	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 805,320	\$ 870,498	\$ (65,178)	\$ 2,937,857	\$ 3,254,383	\$ (316,526)
Federal Revenue	-	189,031	(189,031)	384,461	406,830	(22,370)
Other State Revenue	15,388	188,506	(173,118)	353,603	508,833	(155,231)
Other Local Revenue	303,143	300,000	3,143	737,501	500,000	237,501
Total Revenue	\$ 1,123,851	\$ 1,548,036	\$ (424,185)	\$ 4,413,421	\$ 4,670,046	\$ (256,625)



Expenses

- **December Updates**
 - **Expenses update** – positive variance in year-to-date due to timing of expenses.
 - **Expenses forecast below budget** –
 - **Expense decreases** - due to change in operational expenses.

	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Expenses						
Certificated Salaries	\$ 808,848	\$ 766,395	\$ (42,453)	\$ 1,656,340	\$ 1,647,082	\$ (9,258)
Classified Salaries	319,566	289,556	(30,009)	581,745	589,543	7,798
Benefits	404,355	379,304	(25,051)	791,973	795,185	3,212
Books and Supplies	93,653	298,809	205,156	319,836	387,474	67,638
Subagreement Services	100,078	185,712	85,634	347,219	429,589	82,370
Operations	45,626	12,005	(33,621)	84,868	24,500	(60,368)
Facilities	10,245	4,750	(5,495)	13,870	9,500	(4,370)
Professional Services	185,545	228,895	43,349	569,808	509,060	(60,748)
Depreciation	(7,566)	14,276	21,842	1,856	28,552	26,696
Interest	4,640	4,638	(2)	9,278	9,276	(2)
Total Expenses	\$ 1,964,989	\$ 2,184,340	\$ 219,350	\$ 4,376,794	\$ 4,429,760	\$ 52,966

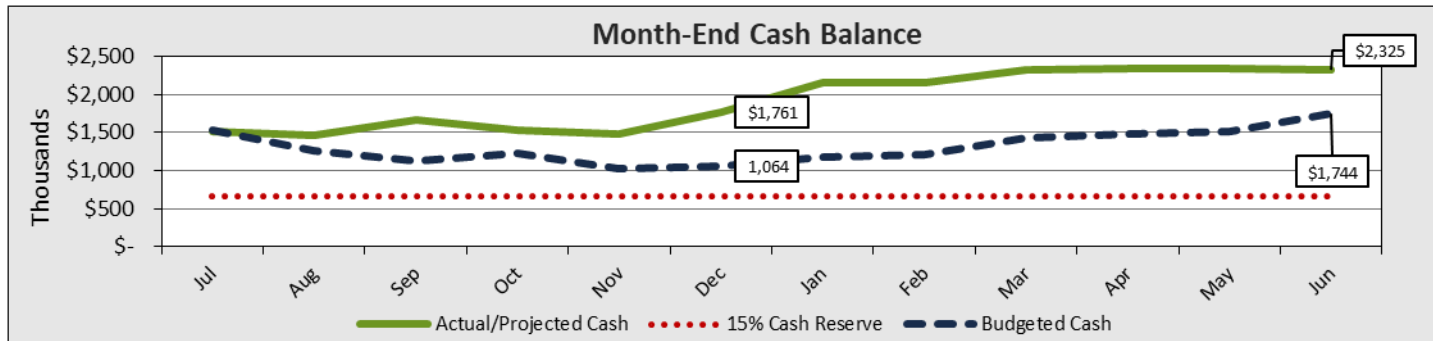
Surplus / (Deficit) & Fund Balance

- Forecast annual surplus +\$36K, + (\$203K) below budget due to a decrease in expenses.
- Fund balance forecast deficit + (\$451K), -10.3%.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (841,138)	\$ (636,304)	\$ (204,835)	\$ 36,627	\$ 240,286	\$ (203,658)
Beginning Fund Balance	<u>(488,067)</u>	<u>(488,067)</u>		<u>(488,067)</u>	<u>(488,067)</u>	
Ending Fund Balance	<u>\$ (1,329,205)</u>	<u>\$ (1,124,371)</u>		<u>\$ (451,440)</u>	<u>\$ (247,781)</u>	
<i>As a % of Annual Expenses</i>	-30.4%	-25.4%		-10.3%	-5.6%	

Cash Balance

- Cash at month end **\$1.76M**, **40%** of expenses.



Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
DATA TEAM	Set by Authorizer (by Jan 17)	Principal Apportionment P1 - The First Principal attendance period, designated P-1, is the attendance count for all full school months during the period from July 1 through the last school month that ends on or before December 31 of the FY, and is used by the CDE to compute the P-1 Apportionment. Attendance data collected within the P-1 reporting date range must be uploaded into the state's Principal Apportionment Data Collection portal.	Charter Impact with ASA support	No	Yes	https://www.cde.ca.gov/fg/sf/pa/
FINANCE	Jan-15	Federal Stimulus Reporting - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received from ESSER II and ESSER III. LEAs are required to report corrections for the period through September 30, 2024.	Charter Impact with ASA support	No	No	https://www.cde.ca.gov/fg/cr/reporting.asp
FINANCE	Jan-15	Consolidated Application (ConApp) reporting - Winter - The ConApp is used by the CDE to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. The winter release is submitted in January of each year and contains the LEA's entitlements for each funded program.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/co/cars.asp
FINANCE	Jan-19	ASES Grant Renewal - After School Education and Safety Program applications and renewals due to the CDE for fiscal year 2025/26. Grants are scheduled to be renewed every three years.	ASA	No	Yes	https://www.cde.ca.gov/ls/ex/asesrenewalcycles.asp
DATA	Jan-24	CALPADS - Fall 1 Amendment deadline - Final opportunity to review and correct your certified CALPADS - Fall 1 student data. Students' program eligibility information associated with lunch, special education, homeless, English language learner, school enrollment and graduation statuses will be submitted to the CDE. This data will be used to in CDE's CA Dashboard calculations and determine access to funding such as student meal reimbursements and unduplicated count factors.	Charter Impact submits with data provided by ASA	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
FINANCE	Jan-31	Federal Cash Management - Period 3 - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III EL; Title III Immigrant; and Title IV, Part A programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/cm/
FINANCE	Jan-31	Public Charter School Grant Program (PCSGP) - Qtr 2 - The 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 CDE's Charter Schools Division within 30 days of each respective quarter.	Charter Impact	No	No	https://www.cde.ca.gov/sp/cs/re/pcsgp.asp
FINANCE	Board meeting before Feb 28	2024-25 LCAP Midyear Update - present a report on the annual update to the LCAP and the Budget Overview for Parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the LEA . The governing board is not required to adopt the mid-year update, however it must be presented to the governing board as part of a non-consent item. The report must include both of the following: All available mid-year outcome data related to metrics identified in the current year's LCAP. All available mid-year expenditure and implementation data on all actions identified in the current year's LCAP. There is no required template for the mid-year update	ASA with Charter Impact support	No	No	https://www.cde.ca.gov/re/lc/

Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
DATA	Feb-01	School Accountability Report Card - All public schools in California are required to prepare an annual SARC (2023/24). SARCs are intended to provide the public with important information about each public school and to communicate a school's progress in achieving its goals. EC Section 35256 requires LEA governing boards to approve SARCs for publications.	ASA	Yes	No	https://www.cde.ca.gov/ta/ac/sa/
FINANCE	Feb-20	Certification of the First Principal Apportionment - The Principal Apportionment includes funding for the Local Control Funding Formula, the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The First Principal Apportionment (P-1), certified by February 20, is based on the first period data that LEAs report to CDE in November through January. P-1 supersedes the Advance Apportionment calculations and establishes each LEA's monthly state aid payment for February through May.	FYI	No	No	https://www.cde.ca.gov/fg/aa/pa/
DATA	Feb-28	CALPADS - Fall 2 deadline - Please be mindful that Level-2 certification within CALPADS means that these data have been reviewed and approved by your superintendent or IRC administrator. Failure to properly review and amend these data in CALPADS within the allotted amendment window will result in the improper certification of official Fall 2 data within CALPADS, which can impact a number of things, including LCFF funding, student course enrollments, staff assignments and English learner education services. Students' course enrollments, teacher course assignments, staff job assignments, FTE count and English Learner education services are reported datasets.	Charter Impact submits with data provided by ASA	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
FINANCE	Set by Authorizer (by Mar 15)	2nd Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second is due March 15 for the period ending January 31	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fg/fi/ir/interimstatus.asp
FINANCE	Mar-01	School-Based Medi-Cal Administrative Activities (SMAA) - All charter schools participating in the SMAA program are required to participate in this reporting. The SMAA program reimburse schools for the federal share (50%) of the certain costs for administering the Medi-Cal program.	ASA with Charter Impact support	No	No	https://www.dhcs.ca.gov/provovpart/Pages/SMAA
FINANCE	Mar-01	Every Student Succeeds Act Per-Pupil Expenditure Application - The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act (ESSA), requires state educational agencies (SEAs) and their local educational agencies (LEAs) to prepare and publish annual report cards that contain specified data elements, including LEA and school-level per-pupil expenditures (PPE).	Charter Impact	No	No	https://www3.cde.ca.gov/essars
DATA	Mar-07	CRDC - 2023-24 Submission Window (Dec 9, 2024 - Mar 7, 2025) - The CRDC collects key information on civil rights indicators, including student enrollment and educational programs and services, most of which is disaggregated by race and ethnicity, sex, limited English proficiency, and disability status.	Charter Impact submits with data provided by ASA	No	No	https://crdc.communities.ed.gov/#program
FINANCE	Apr-01 or sooner based on Authorizer	Audit Firm Selection - In accordance with Education Code (EC) Section 41020 (b) (3), if the governing board of a Local Educational Agency (LEA) does not have an audit contract in place by April 1, the County Superintendent of Schools, having jurisdiction over the LEA, shall provide for the audit and charge the LEA's fund for the cost incurred.	ASA with Charter Impact support	Yes	No	https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41020.&lawCode=EDC

Appendices

As of December 31, 2024

- 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
December 31, 2024

Presented by:



FY24-25 Allegiance STEAM Academy Thrive Chino

Monthly Cash Flow/Forecast FY23-24

Revised 01/23/2025

Actuals Through: 12/31/2024

ADA = 912.00



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)	
ADA = 912.00																	
Revenues																	
State Aid - Revenue Limit																	
8011 LCFF State Aid	-	379,319	379,319	682,774	682,774	682,774	682,774	682,774	700,625	700,625	700,625	700,625	700,625	7,675,634	7,665,684	9,950	
8012 Education Protection Account	-	-	-	-	45,235	-	45,600	-	45,600	-	-	-	-	182,400	182,400	-	
8096 In Lieu of Property Taxes	187,780	-	-	-	-	-	212,879	212,879	689,649	344,824	344,824	344,824	344,824	2,682,484	2,692,434	(9,950)	
	187,780	379,319	379,319	682,774	728,009	682,774	941,253	895,653	1,435,874	1,045,449	1,045,449	1,045,449	1,091,414	10,540,518	10,540,518	-	
Federal Revenue																	
8181 Special Education - Entitlement	-	-	-	-	-	-	15,302	15,302	28,159	28,159	28,159	28,159	28,159	171,401	171,401	-	
8220 Federal Child Nutrition	-	-	24,724	23,197	30,668	18,441	6,849	6,849	6,849	6,849	6,849	6,849	13,698	151,822	72,095	79,727	
8290 Title I, Part A - Basic Low Income	-	-	-	22,969	2,038	-	-	-	-	-	-	-	-	63,016	88,023	-	
8291 Title II, Part A - Teacher Quality	-	-	-	7,725	-	-	-	-	-	-	-	-	-	10,908	18,633	-	
8296 Other Federal Revenue	-	-	-	3,980	-	-	-	2,500	-	-	-	-	-	3,520	10,000	-	
	-	-	24,724	57,872	32,705	18,441	22,151	24,651	35,008	35,008	35,008	35,008	119,301	439,879	360,152	79,727	
Other State Revenue																	
8311 State Special Education	-	-	-	-	69,136	-	56,527	56,527	90,193	90,193	90,193	90,193	90,193	633,155	633,155	-	
8520 Child Nutrition	-	-	5,876	5,594	7,337	4,402	648	648	648	648	648	648	1,297	28,394	6,824	21,570	
8550 Mandated Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,148	(18,148)	
8560 State Lottery	-	-	-	-	-	-	56,317	-	-	56,317	-	-	-	227,088	227,088	-	
8598 Prior Year Revenue	-	-	-	-	19,681	-	-	-	-	-	-	-	-	19,681	-	19,681	
8599 Other State Revenue	-	-	7,514	(7,514)	-	-	266,414	-	266,414	-	-	266,414	-	799,242	820,020	(20,778)	
	-	-	13,390	(1,920)	96,154	4,402	379,906	57,175	357,255	147,158	90,841	357,255	205,944	1,707,560	1,705,235	2,325	
Other Local Revenue																	
8660 Interest Revenue	773	773	773	773	773	773	-	-	-	-	-	-	-	4,640	-	4,640	
8689 Other Fees and Contracts	-	-	-	-	50	-	-	-	-	-	-	-	-	50	-	50	
8699 School Fundraising	-	-	7,468	-	9,946	(766)	-	-	-	-	-	-	-	16,648	-	16,648	
8990 Contributions, Restricted	22,025	-	(22,025)	-	-	-	-	185,213	-	-	-	-	185,213	370,426	-	370,426	
	22,798	773	(13,784)	773	10,770	7	-	185,213	-	-	-	-	185,213	391,765	-	391,765	
Total Revenue	210,579	380,092	403,649	739,499	867,638	705,624	1,343,311	1,162,693	1,828,137	1,227,616	1,171,299	1,622,926	1,416,659	13,079,722	12,605,905	473,817	
Expenses																	
Certificated Salaries																	
1100 Teachers' Salaries	15,719	368,432	360,435	361,326	368,803	371,357	353,691	353,691	353,691	353,691	353,691	353,691	-	3,968,217	3,764,807	(203,410)	
1170 Teachers' Substitute Hours	-	19,384	19,103	26,873	17,909	17,267	9,291	9,291	9,291	9,291	9,291	9,291	-	156,281	150,200	(6,081)	
1175 Teachers' Extra Duty/Stipends	-	183	3,600	8,614	28,656	6,712	4,545	4,545	4,545	4,545	4,545	4,545	-	75,038	50,000	(25,038)	
1200 Pupil Support Salaries	30,141	51,417	48,099	47,140	46,544	48,795	48,387	48,387	48,387	48,387	48,387	48,387	-	562,458	593,396	30,938	
1300 Administrators' Salaries	62,357	69,957	65,404	77,454	70,573	68,823	78,915	78,915	78,915	78,915	78,915	78,915	-	888,058	786,198	(101,860)	
1900 Other Certificated Salaries	-	-	-	-	-	-	1,042	1,042	1,042	1,042	1,042	1,042	-	6,250	12,500	6,250	
	108,217	509,372	496,642	521,406	532,485	512,955	495,871	495,871	495,871	495,871	495,871	495,871	-	5,656,303	5,357,102	(299,201)	
Classified Salaries																	
2100 Instructional Salaries	5,949	96,142	86,769	105,005	80,104	65,369	94,661	94,661	94,661	94,661	94,661	-	-	912,642	915,188	2,546	
2200 Support Salaries	19,236	32,210	32,950	35,186	29,373	30,151	8,500	8,500	8,500	8,500	8,500	-	-	221,605	419,016	197,410	
2300 Classified Administrators' Salaries	6,628	6,628	4,419	7,070	7,070	7,070	7,070	7,070	7,070	7,070	7,070	7,070	-	81,305	78,750	(2,555)	
2400 Clerical and Office Staff Salaries	28,508	36,658	29,306	36,174	42,310	43,942	40,981	40,981	40,981	40,981	40,981	40,981	-	462,787	554,895	92,108	
2900 Other Classified Salaries	25	5,039	5,034	5,074	25	-	4,331	4,331	4,331	4,331	4,331	243	-	37,097	43,800	6,703	
	60,345	176,677	158,478	188,509	158,882	146,532	155,544	155,544	155,544	155,544	155,544	48,295	-	1,715,436	2,011,648	296,211	
Benefits																	
3101 STRS	20,546	96,594	92,677	92,986	94,002	92,128	92,999	92,999	92,999	92,999	92,999	92,999	-	1,046,928	1,023,206	(23,721)	
3202 PERS	16,310	44,507	37,853	46,226	38,980	35,365	51,045	51,045	51,045	51,045	51,045	15,849	-	490,314	544,151	53,836	
3301 OASDI	3,675	10,972	9,752	11,677	9,652	9,161	11,700	11,700	11,700	11,700	11,700	3,633	-	117,021	124,722	7,701	
3311 Medicare	2,382	9,713	9,217	10,034	9,747	9,258	9,783	9,783	9,783	9,783	9,783	8,172	-	107,440	106,847	(593)	
3401 Health and Welfare	20,159	40,326	54,158	19,903	17,331	29,280	49,375	49,375	49,375	49,375	49,375	49,375	-	477,408	645,000	167,592	
3501 State Unemployment	560	2,971	767	777	506	2,020	15,588	12,471	6,235	3,118	3,118	3,118	-	51,249	65,783	14,535	
3601 Workers' Compensation	-	31,842	7,961	7,961	(4,632)	23,399	9,446	9,446	9,446	9,446	9,446	7,891	-	121,650	103,162	(18,487)	
	63,633	236,926	212,385	189,564	165,586	200,610	239,936	236,818	230,583	227,465	227,465	181,037	-	2,412,009	2,612,872	200,863	



FY24-25 Allegiance STEAM Academy Thrive Chino

Monthly Cash Flow/Forecast FY23-24

Revised 01/23/2025

Actuals Through: 12/31/2024

ADA = 912.00

		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Books and Supplies																	
4100	Textbooks and Core Curricula	8,034	323,100	-	689	14,829	-	-	-	-	-	-	-	-	346,652	74,800	(271,852)
4200	Books and Other Materials	-	254	-	1,620	424	-	3,775	3,775	3,775	3,775	-	-	-	17,400	17,400	-
4302	School Supplies	-	966	6,140	11,469	477	765	6,764	6,764	6,764	6,764	6,764	6,764	6,764	60,401	66,400	5,999
4305	Software	56,596	25,960	3,556	21,406	7,247	21,185	13,119	13,119	13,119	13,119	13,119	13,119	13,119	214,666	116,600	(98,066)
4310	Office Expense	-	494	3,302	12,157	215	5,150	9,890	9,890	9,890	9,890	9,890	9,890	9,890	80,660	85,400	4,740
4311	Business Meals	-	-	14	45	77	-	418	418	418	418	418	418	418	2,641	3,400	759
4400	Noncapitalized Equipment	-	-	147	-	67,667	-	-	-	-	-	-	-	-	67,814	36,818	(30,996)
4700	Food Services	-	234	30,600	28,791	41,436	22,875	9,380	9,380	9,380	9,380	9,380	9,380	9,380	180,216	78,919	(101,297)
		64,630	351,008	43,758	76,178	132,373	49,975	43,346	43,346	43,346	43,346	39,571	39,571	-	970,450	479,737	(490,712)
Subagreement Services																	
5101	Nursing	-	-	-	-	-	-	14	14	14	14	14	14	14	86	100	14
5102	Special Education	33,111	23,129	9,700	70,014	17,848	57,947	31,392	31,392	31,392	31,392	31,392	31,392	31,392	400,100	400,100	-
5103	Substitute Teacher	-	3,009	6,889	26,596	16,591	19,157	19,443	19,443	19,443	19,443	19,443	19,443	19,443	188,900	188,900	-
5104	Transportation	-	-	1,928	-	-	-	-	-	-	-	-	-	-	1,928	200	(1,728)
5106	Other Educational Consultants	-	-	-	-	-	-	6,964	6,964	6,964	6,964	6,964	6,964	6,964	41,784	-	(41,784)
		33,111	26,138	18,517	96,610	34,439	77,104	57,813	57,813	57,813	57,813	57,813	57,813	-	632,797	589,300	(43,497)
Operations and Housekeeping																	
5201	Auto and Travel	-	101	-	2,243	(104)	51	1,594	1,594	1,594	1,594	1,594	1,594	1,594	11,856	13,400	1,544
5300	Dues & Memberships	-	18,720	4,998	(123)	-	-	-	-	-	-	-	-	-	23,595	18,600	(4,995)
5400	Insurance	-	74,299	18,574	18,574	(5,982)	15,066	6,361	6,361	6,361	6,361	6,361	6,361	6,361	158,700	158,700	-
5501	Utilities	-	-	-	-	-	-	8,633	8,633	8,633	8,633	8,633	8,633	8,633	103,600	103,600	-
5502	Janitorial Services	-	-	-	-	-	-	457	457	457	457	457	457	457	2,743	3,200	457
5531	ASB Fundraising Expense	-	1,013	-	-	500	-	-	-	-	-	-	-	-	1,513	300	(1,213)
5900	Communications	-	-	89	783	-	-	11,018	11,018	11,018	11,018	11,018	11,018	11,018	66,982	78,000	11,018
5901	Postage and Shipping	-	-	-	25	-	11	182	182	182	182	182	182	182	1,129	1,300	171
		-	94,132	23,661	21,503	(5,586)	15,128	28,246	28,246	28,246	28,246	28,246	28,246	28,246	370,117	377,100	6,983
Facilities, Repairs and Other Leases																	
5603	Equipment Leases	-	578	-	26,700	-	-	5,503	5,503	5,503	5,503	5,503	5,503	5,503	60,297	65,800	5,503
5610	Repairs and Maintenance	-	450	-	-	-	-	136	136	136	136	136	136	136	1,264	1,400	136
		-	1,028	-	26,700	-	-	5,639	5,639	5,639	5,639	5,639	5,639	5,639	61,561	67,200	5,639
Professional/Consulting Services																	
5801	IT	8,259	7,483	9,274	7,522	8,959	7,597	7,372	7,372	7,372	7,372	7,372	7,372	7,372	93,325	93,100	(225)
5802	Audit & Taxes	-	-	-	-	-	-	10,000	10,000	-	-	-	-	-	20,000	30,000	10,000
5803	Legal	-	1,614	37,217	12,771	468	-	705	705	705	705	705	705	705	56,298	50,100	(6,198)
5804	Professional Development	-	-	1,800	7,039	900	20,892	2,795	2,795	2,795	2,795	2,795	2,795	2,795	47,400	47,400	-
5805	General Consulting	2,550	10,985	-	2,313	-	-	4,193	4,193	4,193	4,193	4,193	4,193	4,193	41,007	45,200	4,193
5806	Special Activities/Field Trips	-	-	26,527	2,355	9,710	799	1,903	1,903	-	-	-	-	-	43,196	44,300	1,104
5807	Bank Charges	-	35	-	-	-	-	66	66	66	66	66	66	66	434	500	66
5808	Printing	-	-	3,250	2,305	-	1,800	-	-	-	-	-	-	-	7,356	1,300	(6,056)
5809	Other taxes and fees	-	2,150	-	75	-	-	554	554	554	554	554	554	554	5,546	6,100	554
5810	Payroll Service Fee	2,082	4,590	-	1,316	4,331	3,126	1,125	1,125	1,125	1,125	1,125	1,125	1,125	22,194	13,500	(8,694)
5811	Management Fee	23,636	25,539	24,406	27,759	33,101	30,006	20,935	20,935	20,935	20,935	20,935	20,935	20,935	290,053	242,923	(47,129)
5812	District Oversight Fee	-	-	-	-	-	-	28,238	26,870	43,076	31,363	31,363	31,363	31,363	316,216	316,216	-
5815	Public Relations/Recruitment	-	-	-	-	-	-	457	457	457	457	457	457	457	2,743	3,200	457
		36,527	52,396	102,473	63,453	57,468	64,220	78,342	76,974	81,278	69,565	69,565	69,565	123,942	945,767	893,839	(51,928)
Depreciation																	
6900	Depreciation Expense	2,525	2,525	2,525	2,525	22,749	3,334	3,334	3,334	3,334	3,334	3,334	3,334	3,334	56,190	28,600	(27,590)
		2,525	2,525	2,525	2,525	22,749	3,334	3,334	3,334	3,334	3,334	3,334	3,334	-	56,190	28,600	(27,590)
Interest																	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses		368,987	1,450,203	1,058,438	1,186,449	1,098,397	1,069,858	1,108,072	1,103,586	1,101,655	1,086,824	1,083,049	929,371	175,742	12,820,630	12,417,397	(403,232)
Monthly Surplus (Deficit)		(158,409)	(1,070,110)	(654,789)	(446,949)	(230,759)	(364,234)	235,239	59,107	726,483	140,792	88,250	693,555	1,240,918	259,092	188,508	70,585



FY24-25 Allegiance STEAM Academy Thrive Chino

Monthly Cash Flow/Forecast FY23-24

Revised 01/23/2025

Actuals Through: **12/31/2024**

ADA = 912.00

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(158,409)	(1,070,110)	(654,789)	(446,949)	(230,759)	(364,234)	235,239	59,107	726,483	140,792	88,250	693,555	1,240,918	259,092		
Cash flows from operating activities																
Depreciation/Amortization	2,525	2,525	2,525	2,525	22,749	3,334	3,334	3,334	3,334	3,334	3,334	3,334	-	56,190		
Public Funding Receivables	3,306,067	(372,810)	409,285	(717,449)	826,508	(682,774)	340,967	-	-	-	-	-	(1,416,659)	1,693,135		
Grants and Contributions Rec.	(1,105)	(18,779)	13,113	(3,450)	9,116	-	-	-	-	-	-	-	-	(1,105)		
Due To/From Related Parties	(77,835)	(279,759)	(199,147)	(92,942)	286,613	(154,086)	-	-	-	-	-	150,000	-	(367,156)		
Prepaid Expenses	(65,723)	79,606	-	-	(21,547)	(6,931)	-	-	-	-	-	-	-	(14,595)		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	55,202	(25,196)	(45,786)	52,395	(12,979)	(14,324)	-	-	-	-	-	-	175,742	185,053		
Accrued Expenses	(293,912)	173,709	(45,802)	(116,314)	(103,862)	(69,677)	-	-	-	-	-	-	-	(455,858)		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	75,191	(6,509)	346,044	(137,486)	113,124	54,000	-	-	-	-	-	(1,450,896)	(1,006,532)	(1,006,532)		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	(48,538)	-	-	-	-	-	-	-	-	(48,538)		
Total Change in Cash	2,842,000	(1,517,323)	(174,556)	(1,459,670)	840,425	(1,234,691)	579,540	62,441	729,817	144,126	91,584	(604,007)				
Cash, Beginning of Month	1,668,069	4,510,069	2,992,746	2,818,190	1,358,520	2,198,945	964,254	1,543,794	1,606,235	2,336,052	2,480,178	2,571,762				
Cash, End of Month	4,510,069	2,992,746	2,818,190	1,358,520	2,198,945	964,254	1,543,794	1,606,235	2,336,052	2,480,178	2,571,762	1,967,755				



FY24-25 Allegiance STEAM Academy Thrive - Fontana

Monthly Cash Flow/Forecast FY23-24

Revised 01/23/25

Actuals Through: **12/31/2024**

ADA = 247.00

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
ADA = 275.50																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	-	107,511	107,511	193,520	193,520	193,520	193,520	193,520	310,311	310,311	310,311	310,311	310,311	2,734,176	3,025,924	(291,749)
8012 Education Protection Account	-	-	-	-	9,738	-	12,350	-	12,350	-	-	-	-	49,400	55,100	(5,700)
8096 In Lieu of Property Taxes	-	-	-	-	-	-	9,732	9,732	44,939	22,469	22,469	22,469	22,469	154,281	173,358	(19,077)
	-	107,511	107,511	193,520	203,258	193,520	215,602	203,252	367,600	332,780	332,780	332,780	347,742	2,937,857	3,254,383	(316,526)
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	2,105	2,105	5,091	5,091	5,091	5,091	5,091	29,665	33,088	(3,423)
8220 Federal Child Nutrition	-	-	-	-	-	-	2,117	2,117	2,117	2,117	2,117	2,117	4,234	16,934	24,979	(8,045)
8294 Title V, Part B - PCSG	-	-	-	-	-	-	-	-	84,465	-	-	-	253,396	337,861	348,763	(10,902)
	-	-	-	-	-	-	4,222	4,222	91,673	7,208	7,208	260,604	9,325	384,461	406,830	(22,370)
Other State Revenue																
8311 State Special Education	-	-	-	-	15,388	-	8,792	8,792	18,185	18,185	18,185	18,185	18,185	123,895	138,191	(14,296)
8520 Child Nutrition	-	-	-	-	-	-	200	200	200	200	200	200	401	1,603	2,364	(761)
8550 Mandated Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,907	(3,907)
8560 State Lottery	-	-	-	-	-	-	12,124	-	-	12,124	-	-	37,255	61,503	68,600	(7,097)
8599 Other State Revenue	-	-	-	-	-	-	55,534	-	55,534	-	-	55,534	-	166,602	295,772	(129,170)
	-	-	-	-	15,388	-	76,650	8,993	73,919	30,509	18,385	73,919	55,841	353,603	508,833	(155,231)
Other Local Revenue																
8690 Other Local Revenue	-	-	-	-	-	300,000	58,590	200,000	58,590	-	-	58,590	58,590	734,358	-	734,358
8699 School Fundraising	-	-	1,716	-	1,427	-	-	-	-	-	-	-	-	3,143	-	3,143
8990 Contributions, Restricted	22,025	-	(22,025)	-	-	-	-	-	-	-	-	-	-	-	500,000	(500,000)
	22,025	-	(20,309)	-	1,427	300,000	58,590	200,000	58,590	-	-	58,590	58,590	737,501	500,000	237,501
Total Revenue	22,025	107,511	87,202	193,520	220,073	493,520	355,064	416,466	591,781	370,497	358,373	725,892	471,497	4,413,421	4,670,046	(256,625)
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	2,045	108,798	103,753	99,876	96,083	96,991	90,971	90,971	90,971	90,971	90,971	90,971	-	1,053,371	995,096	(58,275)
1170 Teachers' Substitute Hours	-	6,405	6,100	9,047	8,525	7,048	4,692	4,692	4,692	4,692	4,692	4,692	-	65,277	100,091	34,814
1175 Teachers' Extra Duty/Stipends	-	5,250	800	578	3,731	4,248	2,083	2,083	2,083	2,083	2,083	2,083	-	27,107	25,000	(2,107)
1200 Pupil Support Salaries	10,052	24,946	31,012	28,540	26,137	28,172	19,253	19,253	19,253	19,253	19,253	19,253	-	264,376	242,829	(21,546)
1300 Administrators' Salaries	17,536	19,436	28,779	11,938	11,512	11,512	24,250	24,250	24,250	24,250	24,250	24,250	-	246,209	284,066	37,857
	29,632	164,836	170,444	149,978	145,988	147,970	141,249	141,249	141,249	141,249	141,249	141,249	-	1,656,340	1,647,082	(9,258)
Classified Salaries																
2100 Instructional Salaries	131	29,214	22,703	29,524	19,937	17,322	24,917	24,917	24,917	24,917	24,917	-	-	243,414	249,773	6,359
2200 Support Salaries	4,596	11,543	7,445	7,905	6,565	7,007	7,295	7,295	7,295	7,295	7,295	7,295	-	88,829	114,730	25,901
2300 Classified Administrators' Salaries	2,209	2,209	4,419	1,768	1,768	1,768	1,750	1,750	1,750	1,750	1,750	1,750	-	24,640	26,250	1,610
2400 Clerical and Office Staff Salaries	19,372	23,089	28,030	22,568	20,683	20,275	13,888	13,888	13,888	13,888	13,888	13,888	-	217,346	198,789	(18,557)
2900 Other Classified Salaries	-	1,722	1,889	2,207	879	819	-	-	-	-	-	-	-	7,515.83	-	(7,515.83)
	26,308	67,778	64,486	63,972	49,832	47,190	47,849	47,849	47,849	47,849	47,849	22,933	-	581,745	589,543	7,798
Benefits																
3101 STRS	5,660	28,958	30,337	30,569	31,333	30,449	25,846	25,846	25,846	25,846	25,846	25,846	-	312,382	314,593	2,211
3202 PERS	7,116	19,763	19,865	19,597	15,869	15,188	11,886	11,886	11,886	11,886	11,886	5,697	-	162,526	159,471	(3,054)
3301 OASDI	1,626	5,084	4,589	4,618	3,670	3,523	2,724	2,724	2,724	2,724	2,724	1,306	-	38,038	36,552	(1,486)
3311 Medicare	804	3,360	3,365	3,089	2,811	2,807	2,599	2,599	2,599	2,599	2,599	2,256	-	31,484	32,431	947
3401 Health and Welfare	14,795	26,395	17,154	8,537	7,642	15,364	20,042	20,042	20,042	20,042	20,042	20,042	-	210,138	227,500	17,362
3501 State Unemployment	2	1,789	461	422	305	804	5,880	4,704	2,352	1,176	1,176	1,176	-	20,248	23,520	3,272
3601 Workers' Compensation	-	-	-	-	10,783	5,850	90	90	90	90	90	78	-	17,158	1,118	(16,040)
	30,003	85,349	75,773	66,832	72,413	73,984	69,066	67,890	65,538	64,362	64,362	56,400	-	791,973	795,185	3,212



FY24-25 Allegiance STEAM Academy Thrive - Fontana

Monthly Cash Flow/Forecast FY23-24

Revised 01/23/25

Actuals Through: **12/31/2024**

ADA = 247.00		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Books and Supplies																	
4100	Textbooks and Core Curricula	-	7,021	-	355	2,235	-	20,207	20,207	20,207	-	-	-	-	70,232	81,688	11,456
4200	Books and Other Materials	-	-	-	405	-	-	734	734	734	734	-	-	-	3,342	3,342	-
4302	School Supplies	-	73	992	6,616	694	124	2,000	2,000	2,000	2,000	2,000	2,000	-	20,499	25,100	4,601
4305	Software	-	4,535	765	7,427	25,999	5,396	4,968	4,968	4,968	4,968	4,968	4,968	-	73,929	103,500	29,571
4310	Office Expense	-	5,630	-	732	(500)	6	691	691	691	691	691	691	-	10,012	18,500	8,488
4311	Business Meals	-	-	40	35	-	-	41	41	41	41	41	41	-	319	400	81
4400	Noncapitalized Equipment	-	-	90,234	-	(65,162)	-	34,176	34,176	34,176	-	-	-	-	127,600	127,600	-
4700	Food Services	-	-	-	-	-	-	2,317	2,317	2,317	2,317	2,317	2,317	-	13,903	27,344	13,441
		-	17,259	92,031	15,570	(36,733)	5,526	65,133	65,133	65,133	10,751	10,016	10,016	-	319,836	387,474	67,638
Subagreement Services																	
5102	Special Education	-	-	-	14,744	-	-	7,095	7,095	7,095	7,095	7,095	7,095	-	57,311	71,500	14,189
5103	Substitute Teacher	-	10,934	3,700	9,654	5,440	8,789	14,274	14,274	14,274	14,274	14,274	14,274	-	124,162	182,900	58,738
5106	Other Educational Consultants	-	-	13,650	10,529	-	22,638	19,822	19,822	19,822	19,822	19,822	19,822	-	165,746	175,189	9,443
		-	10,934	17,350	34,927	5,440	31,427	41,190	41,190	41,190	41,190	41,190	41,190	-	347,219	429,589	82,370
Operations and Housekeeping																	
5201	Auto and Travel	-	101	-	774	566	246	253	253	253	253	253	253	-	3,207	5,400	2,193
5300	Dues & Memberships	-	5,363	5,198	(3,373)	-	-	-	-	-	-	-	-	-	7,188	4,400	(2,788)
5400	Insurance	-	-	-	-	26,366	3,767	5,273	5,273	5,273	5,273	5,273	5,273	-	61,772	-	(61,772)
5900	Communications	-	-	200	6,388	-	-	1,014	1,014	1,014	1,014	1,014	1,014	-	12,672	14,700	2,028
5901	Postage and Shipping	-	-	30	-	-	-	-	-	-	-	-	-	-	29,99	-	(29,99)
		-	5,463	5,427	3,789	26,933	4,013	6,540	6,540	6,540	6,540	6,540	6,540	-	84,868	24,500	(60,368)
Facilities, Repairs and Other Leases																	
5603	Equipment Leases	-	2,258	1,803	5,457	-	726	604	604	604	604	604	604	-	13,870	9,500	(4,370)
		-	2,258	1,803	5,457	-	726	604	604	604	604	604	604	-	13,870	9,500	(4,370)
Professional/Consulting Services																	
5801	IT	4,766	4,941	4,941	4,866	5,916	4,941	2,584	2,584	2,584	2,584	2,584	2,584	-	45,872	37,900	(7,972)
5803	Legal	-	-	12,648	9,690	14,153	-	-	-	-	-	-	-	-	36,490	5,600	(30,890)
5804	Professional Development	-	-	13,928	12,964	900	6,964	119	119	119	119	119	119	-	35,469	25,900	(9,569)
5805	General Consulting	900	3,150	-	1,500	-	-	14,231	14,231	14,231	14,231	14,231	14,231	-	90,938	119,400	28,463
5806	Special Activities/Field Trips	-	1,200	6,050	770	3,410	2,003	-	-	-	-	-	-	-	13,433	400	(13,033)
5808	Printing	-	-	-	3	-	2,384	100	100	100	100	100	100	-	2,985	800	(2,185)
5809	Other taxes and fees	-	400	-	-	-	-	319	319	319	319	319	319	-	2,313	2,950	638
5810	Payroll Service Fee	-	-	-	-	-	1,098	-	-	-	-	-	-	-	1,098.24	-	(1,098.24)
5811	Management Fee	8,756	8,756	8,756	8,756	(7,933)	8,756	7,328	7,328	7,328	7,328	7,328	7,328	-	79,812	88,206	8,394
5812	District Oversight Fee	-	-	-	-	-	21,223	21,223	21,223	21,223	21,223	21,223	21,223	106,113	254,670	224,254	(30,416)
5813	County Fees	-	-	-	-	-	-	175	-	-	175	-	-	175	525	700	175
5815	Public Relations/Recruitment	-	-	-	-	-	3,990	369	369	369	369	369	369	-	6,203	2,950	(3,253)
		14,422	18,447	46,323	38,549	16,446	51,359	46,446	46,271	46,271	46,446	46,271	46,271	106,288	569,808	509,060	(60,748)
Depreciation																	
6900	Depreciation Expense	2,379	2,379	2,379	2,379	(18,654)	1,570	1,570	1,570	1,570	1,570	1,570	1,570	-	1,856	28,552	26,696
		2,379	2,379	2,379	2,379	(18,654)	1,570	1,570	1,570	1,570	1,570	1,570	1,570	-	1,856	28,552	26,696
Interest																	
7438	Interest Expense	773	773	773	773	773	773	773	773	773	773	773	773	-	9,278	9,276	(2)
		773	773	773	773	773	773	773	773	773	773	773	773	-	9,278	9,276	(2)
Total Expenses																	
		103,519	375,476	476,790	382,227	262,438	364,540	420,421	419,070	416,718	361,335	360,425	327,546	106,288	4,376,794	4,429,760	52,966
Monthly Surplus (Deficit)																	
		(81,494)	(267,965)	(389,588)	(188,707)	(42,365)	128,980	(65,358)	(2,604)	175,063	9,162	(2,052)	398,346	365,209	36,628	240,286	(203,658)



FY24-25 Allegiance STEAM Academy Thrive - Fontana

Monthly Cash Flow/Forecast FY23-24

Revised 01/23/25

Actuals Through: **12/31/2024**

ADA = **247.00**

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)	
Cash Flow Adjustments																	
Monthly Surplus (Deficit)	(81,494)	(267,965)	(389,588)	(188,707)	(42,365)	128,980	(65,358)	(2,604)	175,063	9,162	(2,052)	398,346	365,209	36,628			
Cash flows from operating activities																	
Depreciation/Amortization	2,379	2,379	2,379	2,379	(18,654)	1,570	1,570	1,570	1,570	1,570	1,570	1,570	-	1,856			
Public Funding Receivables	33,687	(107,511)	317,015	(193,520)	208,266	6,480	450,392	-	-	-	-	-	(471,497)	243,312			
Grants and Contributions Rec.	-	-	(200)	200	7,646	(2,258)	-	-	-	-	-	-	-	5,388			
Due To/From Related Parties	77,835	279,759	199,147	92,942	(286,613)	154,086	-	-	-	-	-	(150,000)	-	367,156			
Prepaid Expenses	-	-	-	-	-	(11,090)	-	-	-	-	-	-	-	(11,090)			
Accounts Payable	(14,440)	9,881	(2,531)	(3,661)	(3,154)	4,003	-	-	-	-	-	-	106,288	96,386			
Accrued Expenses	-	41,247	(11,868)	11,682	12,410	(3,798)	-	-	-	-	-	-	-	49,672			
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Deferred Revenue	-	-	86,465	145,000	27,272	-	-	-	-	-	-	(258,737)	-	-			
Cash flows from investing activities																	
Purchases of Prop. And Equip.	-	-	-	-	48,538	-	-	-	-	-	-	-	-	-	48,538		
Total Change in Cash	17,968	(42,209)	200,818	(133,686)	(46,653)	277,973	386,604	(1,034)	176,633	10,732	(482)	(8,821)					
Cash, Beginning of Month	1,486,728	1,504,696	1,462,487	1,663,305	1,529,619	1,482,966	1,760,939	2,147,544	2,146,510	2,323,143	2,333,875	2,333,393					
Cash, End of Month	1,504,696	1,462,487	1,663,305	1,529,619	1,482,966	1,760,939	2,147,544	2,146,510	2,323,143	2,333,875	2,333,393	2,324,573					

Allegiance STEAM Academy - Thrive

Statement of Financial Position

December 31, 2024

	Allegiance STEAM Academy - Chino	Allegiance STEAM Academy - Fontana	Combined
Assets			
Current Assets			
Total Cash & Cash Equivalents	\$ 964,254	\$ 1,760,939	\$ 2,725,193
Accounts Receivable	1,401	(5,388)	(3,987)
Public Funding Receivables	1,023,741	450,392	1,474,133
Due To/From Related Parties	3,148,872	(3,148,872)	-
Prepaid Expenses	50,297	11,090	61,388
Total Current Assets	5,188,566	(931,839)	4,256,727
Long-Term Assets			
Property & Equipment, Net	738,037	59,601	797,638
Total Long Term Assets	738,037	59,601	797,638
Total Assets	\$ 5,926,602	\$ (872,238)	\$ 5,054,364
Liabilities			
Current Liabilities			
Accounts Payable	\$ 25,031	\$ (13,297)	\$ 11,734
Accrued Liabilities	792,622	211,527	1,004,148
Deferred Revenue	1,504,896	258,737	1,763,633
Lease Liability	25,334	-	25,334
Total Current Liabilities	2,347,883	456,967	2,804,850
Other Long-Term Liabilities	52,708	-	52,708
Total Long-Term Liabilities	52,708	-	52,708
Total Liabilities	2,400,590	456,967	2,857,558
Total Net Assets	3,526,012	(1,329,205)	2,196,806
Total Liabilities and Net Assets	\$ 5,926,602	\$ (872,238)	\$ 5,054,364

Allegiance STEAM Academy - Thrive

Statement of Cash Flows

For the period ended December 31, 2024

	Allegiance STEAM Academy - Chino	Allegiance STEAM Academy - Fontana	Month Ended 12/31/24
Cash Flows from Operating Activities			
Change in Net Assets	\$ (364,234)	\$ 128,980	\$ (235,254)
Adjustments to reconcile change in net assets to net cash flows from operating activities:			
Depreciation	3,334	1,570	4,905
Public Funding Receivables	(682,774)	6,480	(676,294)
Grants, Contributions & Pledges Receivable	-	(2,258)	(2,258)
Due from Related Parties	(154,086)	154,086	-
Prepaid Expenses	(6,931)	(11,090)	(18,021)
Accounts Payable	(14,324)	4,003	(10,321)
Accrued Expenses	(69,677)	(3,798)	(73,475)
Deferred Revenue	54,000	-	54,000
Total Cash Flows from Operating Activities	(1,234,691)	277,973	(956,718)
Change in Cash & Cash Equivalents	(1,234,691)	277,973	(956,718)
Cash & Cash Equivalents, Beginning of Period	2,198,945	1,482,966	3,681,912
Cash and Cash Equivalents, End of Period	\$ 964,254	\$ 1,760,939	\$ 2,725,193

Allegiance STEAM Academy - Chino

Budget vs Actual

For the period ended December 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 682,774	\$ 684,382	\$ (1,608)	\$ 2,806,960	\$ 2,813,569	\$ (6,609)	\$ 7,665,684
Education Protection Account	-	45,600	(45,600)	45,235	91,200	(45,965)	182,400
In Lieu of Property Taxes	-	213,668	(213,668)	187,780	1,121,758	(933,978)	2,692,434
Total State Aid - Revenue Limit	682,774	943,650	(260,876)	3,039,975	4,026,527	(986,552)	10,540,518
Federal Revenue							
Special Education - Entitlement	-	15,302	(15,302)	-	62,910	(62,910)	171,401
Federal Child Nutrition	18,441	6,849	11,592	97,030	17,303	79,727	72,095
Title I, Part A - Basic Low Income	-	66,017	(66,017)	25,007	88,023	(63,016)	88,023
Title II, Part A - Teacher Quality	-	13,975	(13,975)	7,725	18,633	(10,908)	18,633
Other Federal Revenue	-	-	-	3,980	2,500	1,480	10,000
Total Federal Revenue	18,441	102,143	(83,703)	133,742	189,369	(55,627)	360,152
Other State Revenue							
State Special Education	-	56,527	(56,527)	69,136	232,390	(163,254)	633,155
State Child Nutrition	4,402	648	3,753	23,208	1,638	21,570	6,824
Mandated Cost	-	18,148	(18,148)	-	18,148	(18,148)	18,148
State Lottery	-	-	-	-	-	-	227,088
Prior Year Revenue	-	-	-	19,681	-	19,681	-
Other State Revenue	-	205,005	(205,005)	-	410,010	(410,010)	820,020
Total Other State Revenue	4,402	280,328	(275,927)	112,025	662,185	(550,160)	1,705,235
Other Local Revenue							
Interest Revenue	773	-	773	4,640	-	4,640	-
Other Fees and Contracts	-	-	-	50	-	50	-
School Fundraising	(766)	-	(766)	16,648	-	16,648	-
Total Other Local Revenue	7	-	7	21,339	-	21,339	-
Total Revenues	705,624	1,326,122	(620,498)	3,307,081	4,878,082	(1,571,001)	12,605,905
Expenses							
Certificated Salaries							
Teachers' Salaries	371,357	342,255	(29,102)	1,846,072	1,711,276	(134,796)	3,764,807
Teachers' Substitute Hours	17,267	13,655	(3,613)	100,536	68,273	(32,263)	150,200
Teachers' Extra Duty/Stipends	6,712	4,545	(2,167)	47,765	22,727	(25,038)	50,000
Pupil Support Salaries	48,795	51,895	3,099	272,136	282,029	9,893	593,396
Administrators' Salaries	68,823	65,517	(3,306)	414,567	393,099	(21,468)	786,198
Other Certificated Salaries	-	1,042	1,042	-	6,250	6,250	12,500
Total Certificated Salaries	512,955	478,908	(34,047)	2,681,076	2,483,654	(197,422)	5,357,102
Classified Salaries							
Instructional Salaries	65,369	91,519	26,150	439,337	457,594	18,257	915,188
Support Salaries	30,151	37,498	7,348	179,105	203,511	24,405	419,015
Supervisors' and Administrators' Salaries	7,070	6,563	(508)	38,885	39,375	490	78,750
Clerical and Office Staff Salaries	43,942	46,659	2,717	216,898	274,941	58,042	554,894
Other Classified Salaries	-	4,331	4,331	15,197	21,900	6,703	43,800
Total Classified Salaries	146,532	186,570	40,038	889,423	997,320	107,897	2,011,648
Benefits							
State Teachers' Retirement System, certificated positions	92,128	91,471	(656)	488,932	474,378	(14,554)	1,023,206
Public Employees' Retirement System, classified positions	35,365	50,467	15,103	219,241	269,775	50,534	544,151
OASDI/Medicare/Alternative, certificated positions	9,161	11,567	2,406	54,890	61,834	6,944	124,722
Medicare/Alternative, certificated positions	9,258	9,649	392	50,352	50,474	122	106,847
Health and Welfare Benefits, certificated positions	29,280	53,750	24,470	181,158	322,500	141,342	645,000
State Unemployment Insurance, certificated positions	2,020	3,289	1,269	7,601	19,735	12,134	65,783
Workers' Compensation Insurance, certificated positions	23,399	9,317	(14,082)	66,530	48,734	(17,796)	103,162
Total Benefits	200,610	229,511	28,901	1,068,703	1,247,430	178,726	2,612,872

Allegiance STEAM Academy - Chino

Budget vs Actual

For the period ended December 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Textbooks and Core Materials	-	-	-	346,652	74,800	(271,852)	74,800
Books and Reference Materials	-	-	-	2,299	17,400	15,101	17,400
School Supplies	765	5,533	4,768	19,818	33,200	13,382	66,400
Software	21,185	9,717	(11,468)	135,949	58,300	(77,649)	116,600
Office Expense	5,150	7,117	1,967	21,318	42,700	21,382	85,400
Business Meals	-	283	283	135	1,700	1,565	3,400
Noncapitalized Equipment	-	7,364	7,364	67,814	36,818	(30,996)	36,818
Food Services	22,875	7,174	(15,701)	123,937	35,872	(88,064)	78,919
Total Books & Supplies	49,975	37,188	(12,787)	717,921	300,790	(417,131)	479,737
Subagreement Services							
Nursing	-	8	8	-	50	50	100
Special Education	57,947	36,373	(21,574)	211,750	181,864	(29,886)	400,100
Substitute Teacher	19,157	17,173	(1,984)	72,242	85,864	13,621	188,900
Transportation	-	18	18	1,928	91	(1,837)	200
Total Subagreement Services	77,104	53,572	(23,532)	285,920	267,868	(18,052)	589,300
Operations & Housekeeping							
Auto and Travel	51	1,218	1,168	2,291	6,091	3,800	13,400
Dues & Memberships	-	1,550	1,550	23,595	9,300	(14,295)	18,600
Insurance	15,066	13,225	(1,841)	120,532	79,350	(41,182)	158,700
Utilities	-	8,633	8,633	-	51,800	51,800	103,600
Janitorial Services	-	267	267	-	1,600	1,600	3,200
ASB Fundraising Expense	-	25	25	1,513	150	(1,363)	300
Communications	-	6,500	6,500	873	39,000	38,127	78,000
Postage and Shipping	11	130	119	35	520	485	1,300
Total Operations & Housekeeping	15,128	31,548	16,420	148,839	187,811	38,972	377,100
Facilities, Repairs & Other Leases							
Equipment Leases	-	5,483	5,483	27,278	32,900	5,622	65,800
Repairs and Maintenance	-	117	117	450	700	250	1,400
Total Facilities, Repairs & Other Leases	-	5,600	5,600	27,728	33,600	5,872	67,200
Professional/Consulting Services							
IT	7,597	7,758	161	49,093	46,550	(2,543)	93,100
Audit & Taxes	-	10,000	10,000	-	30,000	30,000	30,000
Legal	-	4,175	4,175	52,069	25,050	(27,019)	50,100
Professional Development	20,892	4,740	(16,152)	30,631	18,960	(11,671)	47,400
General Consulting	-	4,520	4,520	15,848	18,080	2,233	45,200
Special Activities/Field Trips	799	14,767	13,968	39,390	14,767	(24,623)	44,300
Bank Charges	-	50	50	35	200	165	500
Printing	1,800	130	(1,670)	7,356	520	(6,836)	1,300
Other Taxes and Fees	-	610	610	2,225	2,440	215	6,100
Payroll Service Fee	3,126	1,125	(2,001)	15,444	6,750	(8,694)	13,500
Management Fee	30,006	20,244	(9,762)	164,445	121,462	(42,984)	242,923
District Oversight Fee	-	28,310	28,310	-	120,796	120,796	316,216
Public Relations/Recruitment	-	320	320	-	1,280	1,280	3,200
Total Professional/Consulting Services	64,220	96,748	32,528	376,536	406,854	30,318	893,839
Depreciation							
Depreciation Expense	3,334	2,383	(951)	36,184	14,300	(21,885)	28,600
Total Depreciation	3,334	2,383	(951)	36,184	14,300	(21,885)	28,600
Total Expenses	1,069,858	1,122,029	52,171	6,232,331	5,939,628	(292,703)	12,417,397
Change in Net Assets	(364,234)	204,093	(568,327)	(2,925,250)	(1,061,546)	(1,863,704)	188,508
Net Assets, Beginning of Period	3,890,246			6,451,262			
Net Assets, End of Period	\$ 3,526,012			\$ 3,526,012			

Allegiance STEAM Academy - Fontana

Budget vs Actual

For the period ended December 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 193,520	\$ 192,521	\$ 999	\$ 795,582	\$ 791,476	\$ 4,106	\$ 3,025,924
Education Protection Account	-	13,775	(13,775)	9,738	27,550	(17,812)	55,100
In Lieu of Property Taxes	-	9,804	(9,804)	-	51,472	(51,472)	173,358
Total State Aid - Revenue Limit	193,520	216,100	(22,580)	805,320	870,498	(65,178)	3,254,383
Federal Revenue							
Special Education - Entitlement	-	2,105	(2,105)	-	8,655	(8,655)	33,088
Federal Child Nutrition	-	2,373	(2,373)	-	5,995	(5,995)	24,979
Title V, Part B - PCSGP	-	87,191	(87,191)	-	174,382	(174,382)	348,763
Total Federal Revenue	-	91,669	(91,669)	-	189,031	(189,031)	406,830
Other State Revenue							
State Special Education	-	8,792	(8,792)	15,388	36,146	(20,758)	138,191
State Child Nutrition	-	225	(225)	-	567	(567)	2,364
Mandated Cost	-	3,907	(3,907)	-	3,907	(3,907)	3,907
State Lottery	-	-	-	-	-	-	68,600
Other State Revenue	-	73,943	(73,943)	-	147,886	(147,886)	295,772
Total Other State Revenue	-	86,867	(86,867)	15,388	188,506	(173,118)	508,834
Other Local Revenue							
Other Local Revenue	300,000	-	300,000	300,000	-	300,000	-
School Fundraising	-	-	-	3,143	-	3,143	-
Contributions, Restricted	-	-	-	-	300,000	(300,000)	500,000
Total Other Local Revenue	300,000	-	300,000	303,143	300,000	3,143	500,000
Total Revenues	493,520	394,636	98,884	1,123,851	1,548,036	(424,185)	4,670,046
Expenses							
Certificated Salaries							
Teachers' Salaries	96,991	90,463	(6,527)	507,545	452,316	(55,229)	995,096
Teachers' Substitute Hours	7,048	9,099	2,052	37,125	45,496	8,371	100,091
Teachers' Extra Duty/Stipends	4,248	2,083	(2,164)	14,607	12,500	(2,107)	25,000
Pupil Support Salaries	28,172	21,463	(6,709)	148,859	114,050	(34,809)	242,829
Administrators' Salaries	11,512	23,672	12,160	100,711	142,033	41,322	284,066
Total Certificated Salaries	147,970	146,781	(1,189)	808,848	766,395	(42,453)	1,647,082
Classified Salaries							
Instructional Salaries	17,322	24,977	7,656	118,831	124,887	6,056	249,773
Support Salaries	7,007	10,430	3,423	45,061	52,150	7,089	114,730
Supervisors' and Administrators' Salaries	1,768	2,188	420	14,140	13,125	(1,015)	26,250
Clerical and Office Staff Salaries	20,275	16,566	(3,710)	134,018	99,395	(34,624)	198,789
Other Classified Salaries	819	-	(819)	7,516	-	(7,516)	-
Total Classified Salaries	47,190	54,161	6,971	319,566	289,556	(30,009)	589,543
Benefits							
State Teachers' Retirement System, certificated positions	30,449	28,035	(2,414)	157,307	146,381	(10,925)	314,593
Public Employees' Retirement System, classified positions	15,188	14,650	(538)	97,398	78,325	(19,073)	159,471
OASDI/Medicare/Alternative, certificated positions	3,523	3,358	(165)	23,110	17,953	(5,158)	36,552
Medicare/Alternative, certificated positions	2,807	2,914	107	16,235	15,311	(924)	32,431
Health and Welfare Benefits, certificated positions	15,364	18,958	3,594	89,888	113,750	23,862	227,500
State Unemployment Insurance, certificated positions	804	1,176	372	3,784	7,056	3,272	23,520
Workers' Compensation Insurance, certificated positions	5,850	100	(5,749)	16,633	528	(16,105)	1,118
Total Benefits	73,984	69,192	(4,792)	404,355	379,304	(25,051)	795,185
Books & Supplies							
Textbooks and Core Materials	-	-	-	9,611	81,688	72,077	81,688
Books and Reference Materials	-	-	-	405	3,342	2,937	3,342
School Supplies	124	2,092	1,968	8,499	12,550	4,051	25,100
Software	5,396	8,625	3,229	44,122	51,750	7,628	103,500
Office Expense	6	1,542	1,536	5,868	9,250	3,382	18,500
Business Meals	-	33	33	75	200	125	400
Noncapitalized Equipment	-	25,520	25,520	25,072	127,600	102,528	127,600
Food Services	-	2,486	2,486	-	12,429	12,429	27,344
Total Books & Supplies	5,526	40,297	34,771	93,653	298,809	205,156	387,474
Subagreement Services							
Special Education	-	6,500	6,500	14,744	32,500	17,756	71,500
Substitute Teacher	8,789	16,627	7,838	38,517	83,136	44,619	182,900
Other Educational Consultants	22,638	17,519	(5,119)	46,817	70,076	23,259	175,189
Total Subagreement Services	31,427	40,646	9,219	100,078	185,712	85,634	429,589

Allegiance STEAM Academy - Fontana

Budget vs Actual

For the period ended December 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Operations & Housekeeping							
Auto and Travel	246	491	245	1,688	2,455	767	5,400
Dues & Memberships	-	367	367	7,188	2,200	(4,987)	4,400
Insurance	3,767	-	(3,767)	30,133	-	(30,133)	-
Communications	-	1,225	1,225	6,587	7,350	763	14,700
Postage and Shipping	-	-	-	30	-	(30)	-
Total Operations & Housekeeping	4,013	2,083	(1,930)	45,626	12,005	(33,621)	24,500
Facilities, Repairs & Other Leases							
Equipment Leases	726	792	65	10,245	4,750	(5,495)	9,500
Total Facilities, Repairs & Other Leases	726	792	65	10,245	4,750	(5,495)	9,500
Professional/Consulting Services							
IT	4,941	3,158	(1,783)	30,371	18,950	(11,421)	37,900
Legal	-	467	467	36,490	2,800	(33,690)	5,600
Professional Development	6,964	2,590	(4,374)	34,756	10,360	(24,396)	25,900
General Consulting	-	11,940	11,940	5,550	47,760	42,210	119,400
Special Activities/Field Trips	2,003	133	(1,870)	13,433	133	(13,300)	400
Printing	2,384	80	(2,304)	2,387	320	(2,067)	800
Other Taxes and Fees	-	295	295	400	1,180	780	2,950
Payroll Service Fee	1,098	-	(1,098)	1,098	-	(1,098)	-
Management Fee	8,756	7,350	(1,406)	35,847	44,103	8,256	88,206
District Oversight Fee	21,223	20,387	(836)	21,223	101,934	80,711	224,254
County Fees	-	-	-	-	175	175	700
Public Relations/Recruitment	3,990	295	(3,695)	3,990	1,180	(2,810)	2,950
Total Professional/Consulting Services	51,359	46,696	(4,663)	185,545	228,895	43,349	509,060
Depreciation							
Depreciation Expense	1,570	2,379	809	(7,566)	14,276	21,842	28,552
Total Depreciation	1,570	2,379	809	(7,566)	14,276	21,842	28,552
Interest							
Interest Expense	773	773	(0)	4,640	4,638	(2)	9,276
Total Interest	773	773	(0)	4,640	4,638	(2)	9,276
Total Expenses	364,540	403,800	39,260	1,964,989	2,184,340	219,350	4,429,760
Change in Net Assets	128,980	(9,163)	138,144	(841,138)	(636,304)	(204,835)	240,286
Net Assets, Beginning of Period	(1,458,186)			(488,067)			
Net Assets, End of Period	\$ (1,329,205)			\$ (1,329,205)			

Allegiance STEAM Academy - Chino

Accounts Payable Aging

December 31, 2024

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
Board On Track	2024-25813	9/1/2024	9/1/2024	\$ -	\$ -	\$ -	\$ 7,996	\$ -	\$ 7,996
Charter Impact	16754	11/30/2024	12/31/2024	-	6,370	-	-	-	6,370
LA Speech Pathology Services, Inc.	112	10/31/2024	10/31/2024	-	-	-	10,676	-	10,676
Stacy Rook	ROOK081424a	8/14/2024	8/14/2024	-	230	-	-	-	230
Waxie Sanitary Supply	82369545-R	5/3/2024	5/3/2024	-	-	-	-	(241)	(241)
				-	-	-	-	-	-
Total Outstanding Invoices				<u>\$ -</u>	<u>\$ 6,600</u>	<u>\$ -</u>	<u>\$ 18,672</u>	<u>\$ (241)</u>	<u>\$ 25,031</u>

Allegiance STEAM Academy - Fontana

Accounts Payable Aging

December 31, 2024

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
Board On Track	2024-25813	09/01/24	9/1/2024	\$ -	\$ -	\$ -	\$ 1,999	\$ -	\$ 1,999
Dodgers Tickets LLC	DODGER121024	12/10/24	1/9/2025	-	160	-	-	-	160
Marlin Leasing Corp	21357640	07/19/24	7/19/2024	-	-	-	2,258	-	2,258
McGraw Hill LLC	130842325001	12/01/23	12/31/2023	-	-	-	-	(9,894)	(9,894)
McGraw Hill LLC	130803698001	12/01/23	12/31/2023	-	-	-	-	(7,791)	(7,791)
McGraw Hill LLC	130645507001	11/15/23	12/15/2023	-	-	-	-	(150)	(150)
Nadia Torres	24-001	03/12/24	3/12/2024	-	-	120	-	-	120
				-	-	-	-	-	-
Total Outstanding Invoices				<u>\$ -</u>	<u>\$ 160</u>	<u>\$ 120</u>	<u>\$ 4,257</u>	<u>\$ (17,834)</u>	<u>\$ (13,297)</u>

Allegiance STEAM Academy - Chino

Check Register

For the period ended December 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
Account# 2824				
60302	Andrea Lopez Barillas	Wait Time Penalties	12/2/2024	\$ 1,444.43
60303	San Bernardino County Superintendent of Scho	ASA STR Chino 11/2024	12/5/2024	162,624.84
60304	Discovery Cube Orange County	Field Trip, Deposit	12/12/2024	150.00
60305	Dodgers Tickets LLC	4th Grade Chino Dodgers STEAM Day - CH	12/17/2024	648.80
ACH	Valorie Armijo	Devin Renteria	12/9/2024	137.58
ACH	Sophia Lou	Austin Xia	12/9/2024	83.74
ACH	Setje Brinkmann	Annika/Leyna Zare	12/9/2024	41.30
ACH	Wayne Pang	Wayne Pang	12/9/2024	40.00
ACH	Jacqueline Williams	IEP Room Supplies, Mileage, OT Test Kits, Chino	12/9/2024	666.80
ACH	Allyson Jaramillo	Darla M Jaramillo	12/9/2024	15.00
ACH	Shravan Boora	Sasha Boora	12/9/2024	86.26
ACH	Ana Martinez	Jacob Okeke	12/9/2024	61.32
ACH	Brenda Chen	Andrew/Emily Chen	12/9/2024	115.46
ACH	Aracely Lopez	Ethan L Lopez	12/9/2024	18.00
ACH	Ana Erika Macias	Ella R Cordero	12/9/2024	72.36
ACH	Sam Agustin	Hayden E Agustin	12/9/2024	23.40
ACH	Braille Abilities, LLC	SPED, VI/O&M Service	12/9/2024	8,503.38
ACH	Danille Liso	Jared/Anthony Liso	12/9/2024	34.98
ACH	Rachel Culver	Anndylan R Culver	12/9/2024	21.86
ACH	Fong Guok	Reese Tiang	12/9/2024	15.94
ACH	Cindy Aguilar	Reimb, Cindy Aguilar	12/9/2024	40.00
ACH	Rylee Borges	Rylee Borges	12/9/2024	40.00
ACH	Socorro Batres-Saldivar	Avah Saldivar	12/9/2024	20.96
ACH	Ashley Alvarez	Yearbook Reimbursement	12/9/2024	40.00
ACH	Serina Quan	Nathan/Rilee Quan	12/9/2024	26.98
ACH	Anjun Ren	Joanna Z Cao	12/9/2024	34.60
ACH	Allegiance STEAM Academy	Emily C Lahip	12/9/2024	21.02
ACH	Rose Arevalo	Noah A Benavides	12/9/2024	17.80
ACH	Scoot.education	Substitutes, SPED,Gen Ed,Updated charge rate to long-term for	12/9/2024	7,246.00
ACH	Samantha Odo	Brandon/Lauren Odo	12/9/2024	84.10
ACH	Veronica Beckett	Paulina Beckett	12/9/2024	18.20
ACH	Alyia Christenson	Brenn Christenson	12/9/2024	30.94
ACH	Cindy Romero	Sophia M Gomez	12/9/2024	16.86
ACH	Ruby Sinha	Siya Sinha	12/9/2024	75.84
ACH	Andre Mulyono	Viera A Mulyono	12/9/2024	27.48
ACH	Reanna Padilla	Malani L Padilla	12/9/2024	30.24
ACH	Akiko Jun	Katherine K Jun	12/9/2024	29.50
ACH	Coleen Okamoto	Makena/Kennedy Okamoto	12/9/2024	36.80
ACH	John Shipes	John Shipes	12/9/2024	40.00
ACH	Trisha Lopez	Ezekiel Lopez	12/9/2024	17.92
ACH	Tao Lu	Noah Tang	12/9/2024	66.28
ACH	Quanru Li	Sammuel Zhao	12/9/2024	66.78
ACH	Carlene Lai	Kaden Tsung	12/9/2024	70.14
ACH	Disha Desai	Aarav/Charvi Desai	12/9/2024	44.66
ACH	Alannah Ali	Amare C Carter	12/9/2024	15.04
ACH	Ning Ma	Emma Liu	12/9/2024	16.42
ACH	Annie Lin	Anson/Anthony Chen	12/9/2024	108.78
ACH	Cintas Corporation #150	Facilities	12/9/2024	219.98
ACH	Christine Culwell	Sydney K Culwell	12/9/2024	35.58
ACH	Patricia Kikuchi	Cannon Saputra	12/9/2024	18.00
ACH	Diana Ronquillo	Adam Moreno	12/9/2024	33.80
ACH	Clarissa Lopez	Logan D Lopez	12/9/2024	23.90
ACH	Alice Herrera	Alice Herrera	12/9/2024	29.14
ACH	Ana Huerta	Anahi/Julian Perezchica	12/9/2024	35.60
ACH	Vonny Hadi	Jedidiah Hadi	12/9/2024	19.00
ACH	Rachel Tamura	Lucas M Tamura	12/9/2024	43.96
ACH	Maranda Claro	Maranda Claro	12/9/2024	40.00
ACH	Shino Nishio Choe	Mina Choe	12/9/2024	18.00
ACH	Veronica Olmos	Valentino Olmos	12/9/2024	24.66
ACH	Pei Ching Lai	Erin/Richard Chen	12/9/2024	33.70
ACH	Erica Jones	Avery/Jeremiah Jones	12/9/2024	42.62
ACH	Rhonda Charlson	Trevor Charlson	12/9/2024	25.14
ACH	Trisha Lopez	Kelliya/Kiana Norwood	12/9/2024	87.58
ACH	Melissa Gil-Colon	Melissa Gil-Colon	12/9/2024	40.00
ACH	Clarissa Castro	Eden Del Rosario	12/9/2024	60.24
ACH	Charter Impact	Business Management Services & Payroll & Ret Services	12/9/2024	35,100.00
ACH	Instruction Partners	Prof Devt, Silicon Schools	12/9/2024	13,928.00
ACH	Rena Ferralez	Kayla M Fisher	12/9/2024	37.92
ACH	Kristen Fredericks	Reimbursement, Fredericks	12/16/2024	138.80
ACH	Waxie Sanitary Supply	Facilities	12/16/2024	1,358.30
ACH	Kiran Immadisetty	Jayesh Immadisetty	12/24/2024	19.80
ACH	Lajeon Spencer	Micaiah R Spencer	12/24/2024	34.30
ACH	Julie Leonard	Amber/Aerin Leonard	12/24/2024	44.10
ACH	Justin Yu	Andy Yu	12/24/2024	32.24
ACH	Laura Smith	Savannah Smith	12/24/2024	20.00
ACH	Haiyan Zhou	Angie Huang	12/24/2024	80.24
ACH	Irina Hardy	Alexander/Aden Hardy	12/24/2024	25.58
ACH	Margarita G. de Cosio	Luisangel Cosio	12/24/2024	42.28
ACH	LA Speech Pathology Services, Inc.	SPED, Speech Services	12/24/2024	34,101.00
ACH	Marlin Leasing Corp	Fontana Printing	12/24/2024	1,800.32
ACH	Julie Serna	Logan Serna	12/24/2024	12.72
ACH	Braille Abilities, LLC	SPED, VI/O&M Service	12/24/2024	4,666.80
ACH	Hazel Pascual	Joshua Pascual	12/24/2024	20.82

Allegiance STEAM Academy - Chino

Check Register

For the period ended December 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
ACH	ChromebookParts.com	IT, ChromebookParts Service/Repairs, Ticket #R28282/#R26518	12/24/2024	495.54
ACH	Marisol Hernandez	Manuel/Mia Hernandez	12/24/2024	37.00
ACH	Helen Yu	Jemuel/Nathanael Yu	12/24/2024	34.00
ACH	Na Yee	Maddison Yee	12/24/2024	139.60
ACH	Cintas Corporation #150	Facilities	12/24/2024	329.97
ACH	Francisco Chong	Arianna E Chong	12/24/2024	75.17
ACH	Nancy Flores	Benjamin Flores	12/24/2024	47.92
ACH	Waxie Sanitary Supply	Facilities	12/24/2024	2,820.28
ACH	Callie Moreno	Reimbursement	12/24/2024	76.76
ACH	M and M Sports	Student, Leadership T-shirts, AFS ELOP	12/24/2024	141.64
ACH	PowerSchool Group, LLC	Enrollment Charter for PS SIS (630) 80% CH	12/24/2024	8,814.96
ACH	Adobe Inc	Acrobat Pro/Premiere Pro/Creative Clouds All Apps	12/24/2024	290.02
ACH	Alison Cambuzzi	Reimbursement, Bandy's budget	12/24/2024	26.59
ACH	Marcia Brenner Associates	PowerSchool Plugin - Webinar	12/24/2024	144.00
ACH	Natalie Avila	Joshua/Teresa Avila	12/24/2024	63.90
ACH	Heuw Antonius	Gavriel Antonius	12/24/2024	59.12
ACH	Lana Henry	Bianca Dent	12/24/2024	18.36
ACH	Melanie Gonzalez	Madelyn/Christian Gonzalez	12/24/2024	30.00
ACH	Maria Barajas	Victoria Barajas	12/24/2024	16.98
ACH	Neethu Jayanand	Jia Jayanand	12/24/2024	95.80
ACH	Scoot.education	Substitutes, Special Ed & GenEd	12/24/2024	11,911.00
ACH	Maria Sotomayor	Ayden Salgado	12/24/2024	16.50
ACH	Renee Sales	Reimbursement, Mileage, Postage, Certified Mail	12/24/2024	61.38
ACH	Amanda Tolliver	Yearbook Reimbursement, Amanda Tolliver	12/24/2024	40.00
ACH	Gina Sullivan	Julia Sullivan	12/24/2024	57.60
ACH	Jemima Galan	Hendrix Galan	12/24/2024	32.82
ACH	Kalvin Ros	Kalisa Ros	12/24/2024	19.90
ACH	Natalie Gonzaga	Madison Gonzaga	12/24/2024	37.10
ACH	Charter Impact	Payroll & Retirement Services, Business Management Services -	12/24/2024	35,517.76
ACH	Instruction Partners	Funding through Silicon Schools	12/24/2024	6,964.00
ACH	Gisele Chiquito Leon	Ethan Leon	12/24/2024	21.40
ACH	Grace Hsu	Bradley Chu-Chen	12/24/2024	33.90
ACH	Gustine Martinez	Mackenzie Guerrero	12/24/2024	32.56
ACH	Melissa Engols	Malcolm Engols	12/24/2024	22.92
ACH	Lydia Beltran	Yearbook Reimbursement, Lydia Beltran	12/24/2024	40.00
ACH	Action Awards, Inc	AFS ELOP	12/24/2024	327.05
ACH	Lillian Aguilera	Dylan Orantes	12/24/2024	16.20
ACH	Lady Ennin	Elijah Acosta	12/24/2024	15.18
ACH	Grace Turnbaugh	Maximus Turnbaugh	12/24/2024	35.50
ACH	Citizens Business Bank	Returned Deposit Items Check 361	12/2/2024	383.00
ACH	Anthem Blue Cross	Health Insurance	12/2/2024	78,456.10
ACH	WageWorks, Inc.	Wage Works Receivable	12/2/2024	75.00
ACH	Inova	Payroll Taxes - 12/03/24	12/3/2024	11.36
ACH	CharterSafe	FY2425 Package Premium & Workers Comp Dec24	12/5/2024	21,228.00
ACH	CharterSafe	FY2425 Package Premium Dec24	12/5/2024	5,307.00
ACH	Citizens Business Bank	Returned Deposit Items Check 1000	12/5/2024	383.00
ACH	Inova	Payroll Taxes - 12/10/24	12/6/2024	13,814.14
ACH	Attuned Education Partners	SY24-25 Spark Survey Software	12/9/2024	3,940.00
ACH	Inova	Payroll Taxes - 12/17/24	12/17/2024	175.99
ACH	Anthem Life	Insurance - 01/25	12/17/2024	941.84
ACH	Inova	Payroll Taxes - 12/18/24	12/18/2024	210.65
ACH	Inova	Payroll Taxes - 12/24/24	12/20/2024	144,414.38
ACH	Kaiser Foundation Health Plan	Health Insurance - (No Backup)	12/20/2024	49,422.78
ACH	WageWorks, Inc.	Wage Works Receivable	12/23/2024	75.00
ACH	Inova	Payroll Taxes - 12/24/24 (No Backup)	12/24/2024	99.92
ACH	Inova	Payroll Taxes - 12/24/24 (No Backup)	12/24/2024	14.06
ACH	Anthem Blue Cross	Health Insurance - 01/25	12/30/2024	27,550.93
ACH	Optiva IT	IT Svcs	12/30/2024	7,384.00
ACH	Anthem Life	Insurance - 01/25	12/30/2024	926.46
ACH	Anthem Life	Insurance - 12/24	12/30/2024	967.79
ACH	Board On Track	BoardOnTrack Membership - 09/01/24 - 08/31/25	12/31/2024	7,996.00
ACH	CalPERS	PERS Payment 11/24	12/31/2024	41,291.13
ACH	CalPERS	PERS Payment 11/24	12/31/2024	5,889.23
Total Disbursements Issued in December				\$ 755,301.05

Allegiance STEAM Academy - Fontana

Check Register

For the period ended December 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
Account# 2247				
80192	San Bernardino County Superintendent of Schools	ASA Fontana 11/2024	12/5/2024	\$ 35,031.62
ACH	Scoot.education	Substitutes, GenEd	12/9/2024	1,439.00
ACH	Jacqueline Williams	Mileage	12/9/2024	39.33
ACH	Carmelita Lopez	Reimbursement, Mileage	12/9/2024	495.80
ACH	Printer Copier Guys	Printing	12/24/2024	2,008.26
ACH	Leslie Ortiz	Reimbursement, L. Ortiz AFS	12/24/2024	246.32
ACH	Charter Impact	Payroll and Retirement Services	12/24/2024	1,098.24
ACH	PowerSchool Group, LLC	20% FO	12/24/2024	2,203.74
ACH	Fontana Unified School District	FUSD, FUA Locust Elementary	12/24/2024	21,222.54
ACH	Instruction Partners	Funding through Silicon Schools	12/24/2024	6,964.00
ACH	Boys & Girls Club of Fontana	AFS, ELOP	12/24/2024	22,638.28
ACH	Quality Instant Printing	Printing, Banners	12/24/2024	124.06
ACH	Marlin Leasing Corp	Printing Services	12/24/2024	376.00
ACH	Adobe Inc	Acrobat Pro/Premiere Pro/Creative Clouds All Apps	12/24/2024	72.50
ACH	Marcia Brenner Associates	PowerSchool Plugin - Webinar	12/24/2024	36.00
ACH	Scoot.education	Substitutes, Gen Ed & Special Ed	12/24/2024	7,350.00
ACH	Niche.com, Inc	ASA Fontana PCSGP	12/24/2024	3,990.00
ACH	Visser Bus Service	Field Trip, Bus Transportation - Aquarium of the Pacific	12/24/2024	1,842.50
ACH	Ashley Delk	IM Budget	12/24/2024	6.00
ACH	Ring LLC	FO Front Office access to Ring	12/24/2024	99.99
ACH	Attuned Education Partners	SY24-25 Spark Survey Software	12/9/2024	985.00
ACH	Lease Services	Lease	12/16/2024	726.19
ACH	Anthem Blue Cross	Health Insurance - 01/25	12/30/2024	10,820.39
ACH	Optiva IT	IT Svcs	12/30/2024	4,941.00
ACH	Anthem Life	Insurance - 01/25	12/30/2024	269.89
ACH	Anthem Life	Insurance - 12/24	12/30/2024	269.89
ACH	Board On Track	BoardOnTrack Membership - 09/01/24 - 08/31/25	12/31/2024	1,999.00
ACH	Anthem Life	Insurance	12/17/2024	300.23
ACH	Kaiser Foundation Health Plan	Health Insurance - (No Backup Dec24)	12/20/2024	<u>3,608.30</u>
Total Disbursements Issued in December				<u>\$ 131,204.07</u>

Allegiance STEAM Academy - Chino

Check Register - greater than \$2,000

For the period ended December 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
Employee Benefits				
ACH	Anthem Blue Cross	3401 - Health and Welfare	12/2/2024	78,456.10
60303	San Bernardino County Superintendent of Schoo	9513 - STRS	12/5/2024	162,624.84
ACH	CharterSafe	3601- Workers Compensation	12/5/2024	21,228.00
ACH	CharterSafe	3601- Workers Compensation	12/5/2024	5,307.00
ACH	Inova	3301/3311/9512 - Payroll taxes	12/6/2024	13,814.14
ACH	Inova	3301/3311/9512 - Payroll taxes	12/20/2024	144,414.38
ACH	Kaiser Foundation Health Plan	3401 - Health and Welfare	12/20/2024	49,422.78
ACH	Anthem Blue Cross	3401 - Health and Welfare	12/30/2024	27,550.93
ACH	CalPERS	3202/9514-PERS	12/31/2024	41,291.13
ACH	CalPERS	3202/9514-PERS	12/31/2024	5,889.23
				549,998.53
Books and Supplies				
ACH	Attuned Education Partners	4305 - Software	12/9/2024	3,940.00
ACH	Waxie Sanitary Supply	4310 - Office Expenses	12/24/2024	2,820.28
ACH	PowerSchool Group, LLC	4305 - Software	12/24/2024	8,814.96
ACH	Board On Track	4305 - Software	12/31/2024	7,996.00
				23,571
Subagreement Services				
ACH	Braille Abilities, LLC	5102 - Special Education	12/9/2024	8,503.38
ACH	Scoot.education	5103 - Substitute Teachers	12/9/2024	7,246.00
ACH	LA Speech Pathology Services, Inc.	5102 - Special Education	12/24/2024	34,101.00
ACH	Braille Abilities, LLC	5102 - Special Education	12/24/2024	4,666.80
ACH	Scoot.education	5103 - Substitute Teachers	12/24/2024	11,911.00
				66,428.18
Professional/Consulting Services				
ACH	Instruction Partners	5804 - Professional Development	12/9/2024	13,928.00
ACH	Charter Impact	5811 - Management Fee	12/9/2024	35,100.00
ACH	Charter Impact	5811 - Management Fee	12/24/2024	35,517.76
ACH	Instruction Partners	5804 - Professional Development	12/24/2024	6,964.00
ACH	Optiva IT	5801 - IT	12/30/2024	7,384.00
				98,893.76
Total Disbursement over \$2,000				\$ 738,891.71

Allegiance STEAM Academy - Fontana

Check Register - greater than \$2,000

For the period ended December 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
Employee Benefits				
80192	San Bernardino County Superintendent of Schools	9513 - STRS	12/5/2024	35,031.62
ACH	Kaiser Foundation Health Plan	3401 - Health and Welfare	12/20/2024	3,608.30
ACH	Anthem Blue Cross	3401 - Health and Welfare	12/30/2024	10,820.39
				49,460.31
Books and Supplies				
ACH	PowerSchool Group, LLC	4305 - Software	12/24/2024	2,203.74
				2,203.74
Subagreement Services				
ACH	Scoot.education	5103 - Substitute Teachers	12/24/2024	7,350.00
ACH	Boys & Girls Club of Fontana	5106 - Other Educational Consultants	12/24/2024	22,638.28
				29,988.28
Professional/Consulting Services				
ACH	Instruction Partners	5804 - Professional Development	12/24/2024	6,964.00
ACH	Niche.com, Inc	5815 - Public Relations	12/24/2024	3,990.00
ACH	Printer Copier Guys	5808 - Printing	12/24/2024	2,008.26
ACH	Fontana Unified School District	5812 - District Oversight Fee	12/24/2024	21,222.54
ACH	Optiva IT	5801 - IT	12/30/2024	4,941.00
				39,125.80
Total Disbursement over \$2,000				\$ 120,778.13

Coversheet

FY24 Budget - ASA Fontana

Section: V. Finance
Item: B. FY24 Budget - ASA Fontana
Purpose: Vote
Submitted by:
Related Material: December 2024 -ASA-Board Summary (2).pdf



Allegiance STEAM Academy Schools

Monthly Financial Presentation – December 2024

December Highlights

Highlights

Chino Forecast

- Forecast surplus **\$259K**, a **+\$70K** change from budget due to increase in revenue.
- Revenue forecast **\$13M**, a **+\$473K** change from budget due to Other Local grants.
- Expenses forecasted at **\$12.8M**, above budget **+(\$403k)**. Due to one-time spending plans.
- Cash ended the month at **\$2.1M**, **8%** of expenses.
- Current Assets – Outstanding Related party transaction **\$3,148,872**. **\$556,741** debt payment received YTD.

Fontana Forecast

- Forecast surplus **+\$36K**, a **+(\$203K)** change from budget due to a decrease in expenses.
- Revenue forecast **\$4.4M**, a **+(\$256K)** change from budget due to prior year P2 numbers.
- Expenses forecast **\$4.3M**, below budget **+\$52K**. Due to a decrease in operational expenses.
- Cash ended the month at **\$1.7M**, **40%** of expenses.
- Current Assets – Outstanding related party transaction **(\$3,148,872)**. **(\$556,741)** debt payment to Chino YTD.

Compliance and Reporting

- SARC Due Feb 1
- LCAP Due Feb 28
- 2nd Interim Due March 15

Enrollment and Revenues

- Chino – Actual average ADA 903 environment at 94.5% trending close to forecast 912 ADA
- Fontana – Actual average ADA 230 environment at 91.2% trending below forecast 247 ADA.

Current Assets and Liabilities Due To From



	FY23.24		FY24.25				
	Intra Loan	Payment	Operational Exp.	Payment	Operational Exp.	Payment	Balance
PYB	\$ 676,573		\$ 1,955,143				\$ 2,631,716
July	\$ 773	\$ -		\$ -	\$ 77,062	\$ -	\$ 77,835
August	\$ 773				\$ 278,986		\$ 279,759
September	\$ 773	\$ 95,187			\$ 293,560		\$ 199,146
October	\$ 773				\$ 92,169		\$ 92,942
November	\$ 773				\$ 269,355	\$ 556,741	\$ (286,613)
December	\$ 773				\$ 153,313		\$ 154,086
Due to From Balance	\$ 681,211	\$ 95,187	\$ 1,955,143	\$ -	\$ 1,164,445	\$ 556,741	\$ 3,148,872
CYB	\$ 586,025		\$ 1,955,143		\$ 607,704		\$ 3,148,872



Allegiance STEAM Academy -Thrive

Monthly Financial Presentation – December 2024

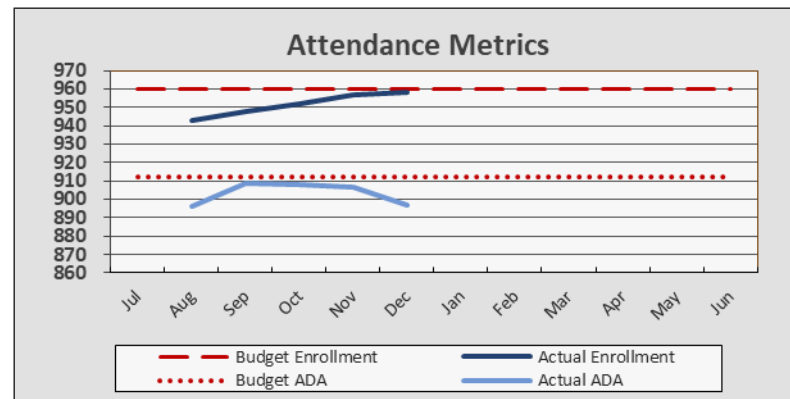


Attendance Data and Metrics

Enrollment and Per Pupil Data

Enrollment & Per Pupil Data			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
<i>Average Enrollment</i>	952	960	960
<i>ADA</i>	903	912	912
<i>Attendance Rate</i>	94.9%	95.0%	95.0%
<i>Unduplicated %</i>	38.0%	38.0%	38.0%
<i>Revenue per ADA</i>		\$14,342	\$13,822
<i>Expenses per ADA</i>		\$14,058	\$13,616

Attendance Metrics



960 enrollment, 95% ADA 912 and UPP 38.04%
 LCFF is calculated at \$11,558 per ADA.

Revenue

December Updates

- **Year-To-Date** –Variance in Year-to-Date due to the timing of receivable funds.
- **Forecast revenue**
 - **State Aid-Rev Limit:** Includes 1.07% cola.
 - **Other State revenue:** Adjustment to one-time funds in FY25 and future years.
 - **Other Local Revenue:** Silicon Grant, Teacher Credential Grant, Partnership Capacity Grant, Improvement Grant, Residency Grant.

	One-Time Funding								
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/2029
ELO-G ESSER II	100,450	\$ 364,915	\$ 7,291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSER III 3213		88,902	148,193	111,370					
ESSER III 3214 Learning Loss		79,687	7,429						
Expanded Learning Opportunities Program FY21-22		79,673	73,021						
Expanded Learning Opportunities Program FY22-23		-	84,117	397,510					
Expanded Learning Opportunities Program FY23-24				-	229,202				
Expanded Learning Opportunities Program FY23-24 Future years					244,880	474,082	474,082	474,082	474,082
UPK/Pre-K FY21-22		-	110,516	2,174					
UPK/Pre-K FY22-23		-		69,016					
Silicon Schools Instructional Support					55,712				
Classified Employee Grant Commission on Teacher Credentialing					96,000	48,000			
SBCS School Linked Partnership Capacity Grant					82,714				
Elevate Instructional Improvement Grant					56,000				
Teacher Residency Grant					80,000				
Educator Effectiveness Block Grant		16,553	92,946	14,038	33,793				
AMS Prop 28 Funding FY23/24						130,033			
AMS Prop 28 Funding FY24/25							126,195		
AMS Prop 28 Funding FY25/26								126,195	
AMS Prop 28 Funding FY26/27									126,195
Instructional Material Block Grant		-	286,582	150,487	104,886	-			
Learning Recovery Emergency Block Grant		-	141,436	187,029	114,200	118,000	36,011	-	-
MH FY23.24				72,280	72,280	72,280	72,280	72,280	72,280
	\$ 100,450	\$ 1,084,783	\$ 951,531	\$ 1,003,903	\$ 1,169,668	\$ 842,395	\$ 708,568	\$ 672,557	\$ 672,557

Revenue	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 3,039,975	\$ 4,026,527	\$ (986,552)	\$ 10,540,518	\$ 10,540,518	\$ -
Federal Revenue	133,742	189,369	(55,627)	439,879	360,152	79,727
Other State Revenue	112,025	662,185	(550,160)	1,707,560	1,705,235	2,325
Other Local Revenue	21,339	-	21,339	391,765	-	391,765
Total Revenue	\$ 3,307,081	\$ 4,878,082	\$ (1,571,000)	\$ 13,079,722	\$ 12,605,905	\$ 473,817



Expenses

- **December Updates**
 - **Expenses update** – Negative variance in year-to-date due to timing of expenses.
 - **Expenses forecast below budget** –
 - **Expense increase** - due to change in staffing model, and one-time spending plans.

	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Expenses						
Certificated Salaries	\$ 2,681,076	\$ 2,483,654	\$ (197,422)	\$ 5,656,303	\$ 5,357,102	\$ (299,201)
Classified Salaries	889,423	997,320	107,897	1,715,436	2,011,648	296,211
Benefits	1,068,703	1,247,430	178,726	2,412,009	2,612,872	200,863
Books and Supplies	717,921	300,790	(417,131)	970,450	479,737	(490,712)
Subagreement Services	285,920	267,868	(18,052)	632,797	589,300	(43,497)
Operations	148,839	187,811	38,972	370,117	377,100	6,983
Facilities	27,728	33,600	5,872	61,561	67,200	5,639
Professional Services	376,536	406,854	30,318	945,767	893,839	(51,928)
Depreciation	36,184	14,300	(21,884)	56,190	28,600	(27,590)
Interest	-	-	-	-	-	-
Total Expenses	\$ 6,232,331	\$ 5,939,628	\$ (292,703)	\$ 12,820,630	\$ 12,417,397	\$ (403,232)

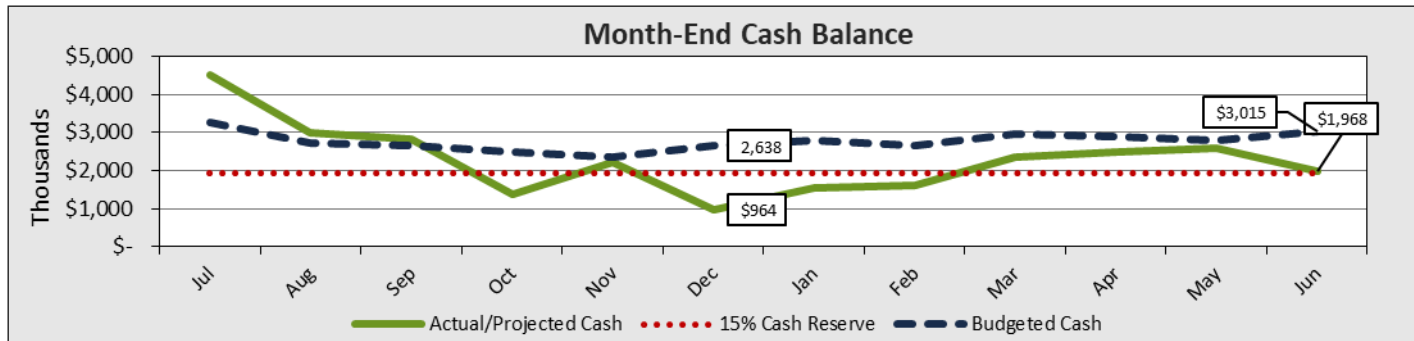
Surplus / (Deficit) & Fund Balance

- Current forecast annual surplus **\$259K, + 70K above** budget due to an increase in revenue.
- School forecast ending fund balance of **\$6.7M (52.3%)**, 191-day expenses.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (2,925,250)	\$ (1,061,546)	\$ (1,863,704)	\$ 259,092	\$ 188,508	\$ 70,585
Beginning Fund Balance	<u>6,451,262</u>	<u>6,451,262</u>		<u>6,451,262</u>	<u>6,451,262</u>	
Ending Fund Balance	<u>\$ 3,526,012</u>	<u>\$ 5,389,716</u>		<u>\$ 6,710,354</u>	<u>\$ 6,639,770</u>	
<i>As a % of Annual Expenses</i>	27.5%	43.4%		52.3%	53.5%	

Cash Balance

- Cash at month end **\$964K**, 8% of expenses.





Allegiance STEAM Academy -Fontana

Monthly Financial Presentation – December 2024

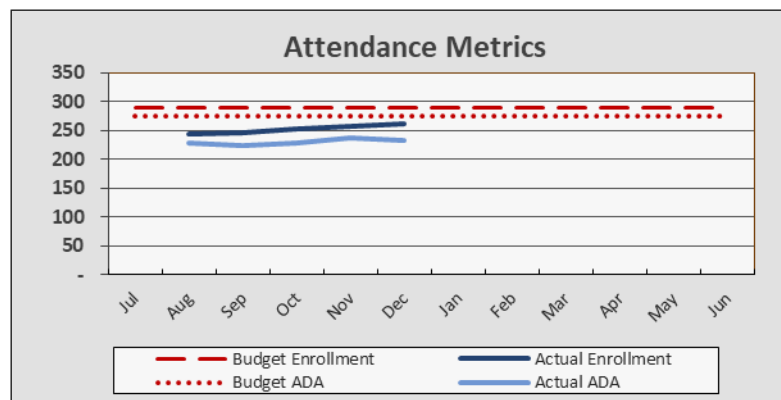


Attendance Data and Metrics

Enrollment and Per Pupil Data

Enrollment & Per Pupil Data			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
<i>Average Enrollment</i>	252	260	290
<i>ADA</i>	230	247	276
<i>Attendance Rate</i>	91.2%	95.0%	95.0%
<i>Unduplicated %</i>	43.4%	43.4%	43.6%
<i>Revenue per ADA</i>		\$17,868	\$16,951
<i>Expenses per ADA</i>		\$17,720	\$16,079

Attendance Metrics



Forecast 260 enrollment, 95% ADA 247 and UPP 43.41%
 LCFF is calculated at \$11,894 per ADA.

Revenue

- December Updates

- Forecast revenue

- State Aid-Rev Limit: Includes 1.07% cola.
- Federal Revenue: Adjustment in PCSGP Funds.
- Other State revenue: Adjustment due to prior year P2 numbers.
- Other Local Revenue: Grant Funds (Growth Fund, Calder, Silicon Grants, Capacity Grant, Residency Grant).

	Grant Funds							
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	
PCSGP	\$ 128,169	\$ 183,970	\$ 337,861	\$ -	\$ -	\$ -	\$ -	
Charter School Growth Fund	380,000	300,000	300,000					
Louis Calder Foundation	100,000	100,000	-					
Silicon Schools	100,000	200,000	200,000					
Silicon Schools Instructional Support		22,025						
Silicon Schools Instructional Support			55,712					
SBCS School Linked Partnership Capacity Grant			33,646					
Teacher Residency Grant			145,000					
Prop 28 Art and Music			27,857	27,857	27,857	27,857	27,857	
ELOP 24-25			107,481	107,481	107,481	107,481	107,481	
MH FY23.24			15,088					
MH FY24.25 + Future Years			16,176	15,088	15,088	15,088	15,088	
	\$ 708,169	\$ 805,995	\$ 1,238,821	\$ 150,426	\$ 150,426	\$ 150,426	\$ 150,426	

Revenue	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 805,320	\$ 870,498	\$ (65,178)	\$ 2,937,857	\$ 3,254,383	\$ (316,526)
Federal Revenue	-	189,031	(189,031)	384,461	406,830	(22,370)
Other State Revenue	15,388	188,506	(173,118)	353,603	508,833	(155,231)
Other Local Revenue	303,143	300,000	3,143	737,501	500,000	237,501
Total Revenue	\$ 1,123,851	\$ 1,548,036	\$ (424,185)	\$ 4,413,421	\$ 4,670,046	\$ (256,625)



Expenses

- **December Updates**
 - **Expenses update** – positive variance in year-to-date due to timing of expenses.
 - **Expenses forecast below budget** –
 - **Expense decreases** - due to change in operational expenses.

	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Expenses						
Certificated Salaries	\$ 808,848	\$ 766,395	\$ (42,453)	\$ 1,656,340	\$ 1,647,082	\$ (9,258)
Classified Salaries	319,566	289,556	(30,009)	581,745	589,543	7,798
Benefits	404,355	379,304	(25,051)	791,973	795,185	3,212
Books and Supplies	93,653	298,809	205,156	319,836	387,474	67,638
Subagreement Services	100,078	185,712	85,634	347,219	429,589	82,370
Operations	45,626	12,005	(33,621)	84,868	24,500	(60,368)
Facilities	10,245	4,750	(5,495)	13,870	9,500	(4,370)
Professional Services	185,545	228,895	43,349	569,808	509,060	(60,748)
Depreciation	(7,566)	14,276	21,842	1,856	28,552	26,696
Interest	4,640	4,638	(2)	9,278	9,276	(2)
Total Expenses	\$ 1,964,989	\$ 2,184,340	\$ 219,350	\$ 4,376,794	\$ 4,429,760	\$ 52,966

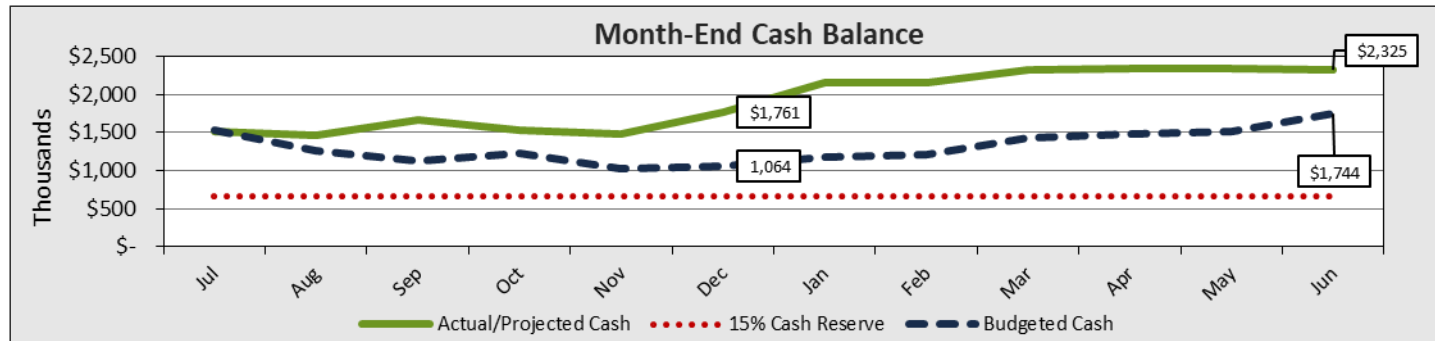
Surplus / (Deficit) & Fund Balance

- Forecast annual surplus +\$36K, + (\$203K) below budget due to a decrease in expenses.
- Fund balance forecast deficit + (\$451K), -10.3%.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (841,138)	\$ (636,304)	\$ (204,835)	\$ 36,627	\$ 240,286	\$ (203,658)
Beginning Fund Balance	<u>(488,067)</u>	<u>(488,067)</u>		<u>(488,067)</u>	<u>(488,067)</u>	
Ending Fund Balance	<u>\$ (1,329,205)</u>	<u>\$ (1,124,371)</u>		<u>\$ (451,440)</u>	<u>\$ (247,781)</u>	
<i>As a % of Annual Expenses</i>	-30.4%	-25.4%		-10.3%	-5.6%	

Cash Balance

- Cash at month end **\$1.76M**, **40%** of expenses.



Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
DATA TEAM	Set by Authorizer (by Jan 17)	Principal Apportionment P1 - The First Principal attendance period, designated P-1, is the attendance count for all full school months during the period from July 1 through the last school month that ends on or before December 31 of the FY, and is used by the CDE to compute the P-1 Apportionment. Attendance data collected within the P-1 reporting date range must be uploaded into the state's Principal Apportionment Data Collection portal.	Charter Impact with ASA support	No	Yes	https://www.cde.ca.gov/fg/sf/pa/
FINANCE	Jan-15	Federal Stimulus Reporting - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received from ESSER II and ESSER III. LEAs are required to report corrections for the period through September 30, 2024.	Charter Impact with ASA support	No	No	https://www.cde.ca.gov/fg/cr/reporting.asp
FINANCE	Jan-15	Consolidated Application (ConApp) reporting - Winter - The ConApp is used by the CDE to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. The winter release is submitted in January of each year and contains the LEA's entitlements for each funded program.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/co/cars.asp
FINANCE	Jan-19	ASES Grant Renewal - After School Education and Safety Program applications and renewals due to the CDE for fiscal year 2025/26. Grants are scheduled to be renewed every three years.	ASA	No	Yes	https://www.cde.ca.gov/ls/ex/asesrenewalcycles.asp
DATA	Jan-24	CALPADS - Fall 1 Amendment deadline - Final opportunity to review and correct your certified CALPADS - Fall 1 student data. Students' program eligibility information associated with lunch, special education, homeless, English language learner, school enrollment and graduation statuses will be submitted to the CDE. This data will be used to in CDE's CA Dashboard calculations and determine access to funding such as student meal reimbursements and unduplicated count factors.	Charter Impact submits with data provided by ASA	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
FINANCE	Jan-31	Federal Cash Management - Period 3 - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III EL; Title III Immigrant; and Title IV, Part A programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/cm/
FINANCE	Jan-31	Public Charter School Grant Program (PCSGP) - Qtr 2 - The 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 CDE's Charter Schools Division within 30 days of each respective quarter.	Charter Impact	No	No	https://www.cde.ca.gov/sp/cs/re/pcsgp.asp
FINANCE	Board meeting before Feb 28	2024-25 LCAP Midyear Update - present a report on the annual update to the LCAP and the Budget Overview for Parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the LEA . The governing board is not required to adopt the mid-year update, however it must be presented to the governing board as part of a non-consent item. The report must include both of the following: All available mid-year outcome data related to metrics identified in the current year's LCAP. All available mid-year expenditure and implementation data on all actions identified in the current year's LCAP. There is no required template for the mid-year update	ASA with Charter Impact support	No	No	https://www.cde.ca.gov/re/lc/

Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
DATA	Feb-01	School Accountability Report Card - All public schools in California are required to prepare an annual SARC (2023/24). SARCs are intended to provide the public with important information about each public school and to communicate a school's progress in achieving its goals. EC Section 35256 requires LEA governing boards to approve SARCs for publications.	ASA	Yes	No	https://www.cde.ca.gov/ta/ac/sa/
FINANCE	Feb-20	Certification of the First Principal Apportionment - The Principal Apportionment includes funding for the Local Control Funding Formula, the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The First Principal Apportionment (P-1), certified by February 20, is based on the first period data that LEAs report to CDE in November through January. P-1 supersedes the Advance Apportionment calculations and establishes each LEA's monthly state aid payment for February through May.	FYI	No	No	https://www.cde.ca.gov/fg/aa/pa/
DATA	Feb-28	CALPADS - Fall 2 deadline - Please be mindful that Level-2 certification within CALPADS means that these data have been reviewed and approved by your superintendent or IRC administrator. Failure to properly review and amend these data in CALPADS within the allotted amendment window will result in the improper certification of official Fall 2 data within CALPADS, which can impact a number of things, including LCFF funding, student course enrollments, staff assignments and English learner education services. Students' course enrollments, teacher course assignments, staff job assignments, FTE count and English Learner education services are reported datasets.	Charter Impact submits with data provided by ASA	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
FINANCE	Set by Authorizer (by Mar 15)	2nd Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second is due March 15 for the period ending January 31.	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fg/fi/ir/interimstatus.asp
FINANCE	Mar-01	School-Based Medi-Cal Administrative Activities (SMAA) - All charter schools participating in the SMAA program are required to participate in this reporting. The SMAA program reimburse schools for the federal share (50%) of the certain costs for administering the Medi-Cal program.	ASA with Charter Impact support	No	No	https://www.dhcs.ca.gov/provovpart/Pages/SMAA
FINANCE	Mar-01	Every Student Succeeds Act Per-Pupil Expenditure Application - The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act (ESSA), requires state educational agencies (SEAs) and their local educational agencies (LEAs) to prepare and publish annual report cards that contain specified data elements, including LEA and school-level per-pupil expenditures (PPE).	Charter Impact	No	No	https://www3.cde.ca.gov/essars
DATA	Mar-07	CRDC - 2023-24 Submission Window (Dec 9, 2024 - Mar 7, 2025) - The CRDC collects key information on civil rights indicators, including student enrollment and educational programs and services, most of which is disaggregated by race and ethnicity, sex, limited English proficiency, and disability status.	Charter Impact submits with data provided by ASA	No	No	https://crdc.communities.ed.gov/#program
FINANCE	Apr-01 or sooner based on Authorizer	Audit Firm Selection - In accordance with Education Code (EC) Section 41020 (b) (3), if the governing board of a Local Educational Agency (LEA) does not have an audit contract in place by April 1, the County Superintendent of Schools, having jurisdiction over the LEA, shall provide for the audit and charge the LEA's fund for the cost incurred.	ASA with Charter Impact support	Yes	No	https://leginfo.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41020.&lawCode=EDC

Appendices

As of December 31, 2024

- 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
December 31, 2024

Presented by:



FY24-25 Allegiance STEAM Academy Thrive Chino

Monthly Cash Flow/Forecast FY23-24

Revised 01/23/2025

Actuals Through: 12/31/2024

ADA = 912.00



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
ADA = 912.00																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	-	379,319	379,319	682,774	682,774	682,774	682,774	682,774	700,625	700,625	700,625	700,625	700,625	7,675,634	7,665,684	9,950
8012 Education Protection Account	-	-	-	-	45,235	-	45,600	-	45,600	-	-	-	-	182,400	182,400	-
8096 In Lieu of Property Taxes	187,780	-	-	-	-	-	212,879	212,879	689,649	344,824	344,824	344,824	344,824	2,682,484	2,692,434	(9,950)
	187,780	379,319	379,319	682,774	728,009	682,774	941,253	895,653	1,435,874	1,045,449	1,045,449	1,045,449	1,091,414	10,540,518	10,540,518	-
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	15,302	15,302	28,159	28,159	28,159	28,159	28,159	171,401	171,401	-
8220 Federal Child Nutrition	-	-	24,724	23,197	30,668	18,441	6,849	6,849	6,849	6,849	6,849	6,849	6,849	151,822	72,095	79,727
8290 Title I, Part A - Basic Low Income	-	-	-	22,969	2,038	-	-	-	-	-	-	-	-	63,016	88,023	-
8291 Title II, Part A - Teacher Quality	-	-	-	7,725	-	-	-	-	-	-	-	-	-	10,908	18,633	-
8296 Other Federal Revenue	-	-	-	3,980	-	-	-	2,500	-	-	-	-	-	3,520	10,000	-
	-	-	24,724	57,872	32,705	18,441	22,151	24,651	35,008	35,008	35,008	35,008	119,301	439,879	360,152	79,727
Other State Revenue																
8311 State Special Education	-	-	-	-	69,136	-	56,527	56,527	90,193	90,193	90,193	90,193	90,193	633,155	633,155	-
8520 Child Nutrition	-	-	5,876	5,594	7,337	4,402	648	648	648	648	648	648	1,297	28,394	6,824	21,570
8550 Mandated Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,148	(18,148)
8560 State Lottery	-	-	-	-	-	-	56,317	-	-	56,317	-	-	-	227,088	227,088	-
8598 Prior Year Revenue	-	-	-	-	19,681	-	-	-	-	-	-	-	-	19,681	-	19,681
8599 Other State Revenue	-	-	7,514	(7,514)	-	-	266,414	-	266,414	-	-	266,414	-	799,242	820,020	(20,778)
	-	-	13,390	(1,920)	96,154	4,402	379,906	57,175	357,255	147,158	90,841	357,255	205,944	1,707,560	1,705,235	2,325
Other Local Revenue																
8660 Interest Revenue	773	773	773	773	773	773	-	-	-	-	-	-	-	4,640	-	4,640
8689 Other Fees and Contracts	-	-	-	-	50	-	-	-	-	-	-	-	-	50	-	50
8699 School Fundraising	-	-	7,468	-	9,946	(766)	-	-	-	-	-	-	-	16,648	-	16,648
8990 Contributions, Restricted	22,025	-	(22,025)	-	-	-	-	185,213	-	-	-	-	185,213	370,426	-	370,426
	22,798	773	(13,784)	773	10,770	7	-	185,213	-	-	-	-	185,213	391,765	-	391,765
Total Revenue	210,579	380,092	403,649	739,499	867,638	705,624	1,343,311	1,162,693	1,828,137	1,227,616	1,171,299	1,622,926	1,416,659	13,079,722	12,605,905	473,817
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	15,719	368,432	360,435	361,326	368,803	371,357	353,691	353,691	353,691	353,691	353,691	353,691	-	3,968,217	3,764,807	(203,410)
1170 Teachers' Substitute Hours	-	19,384	19,103	26,873	17,909	17,267	9,291	9,291	9,291	9,291	9,291	9,291	-	156,281	150,200	(6,081)
1175 Teachers' Extra Duty/Stipends	-	183	3,600	8,614	28,656	6,712	4,545	4,545	4,545	4,545	4,545	4,545	-	75,038	50,000	(25,038)
1200 Pupil Support Salaries	30,141	51,417	48,099	47,140	46,544	48,795	48,387	48,387	48,387	48,387	48,387	48,387	-	562,458	593,396	30,938
1300 Administrators' Salaries	62,357	69,957	65,404	77,454	70,573	68,823	78,915	78,915	78,915	78,915	78,915	78,915	-	888,058	786,198	(101,860)
1900 Other Certificated Salaries	-	-	-	-	-	-	1,042	1,042	1,042	1,042	1,042	1,042	-	6,250	12,500	6,250
	108,217	509,372	496,642	521,406	532,485	512,955	495,871	495,871	495,871	495,871	495,871	495,871	-	5,656,303	5,357,102	(299,201)
Classified Salaries																
2100 Instructional Salaries	5,949	96,142	86,769	105,005	80,104	65,369	94,661	94,661	94,661	94,661	94,661	-	-	912,642	915,188	2,546
2200 Support Salaries	19,236	32,210	32,950	35,186	29,373	30,151	8,500	8,500	8,500	8,500	8,500	-	-	221,605	419,016	197,410
2300 Classified Administrators' Salaries	6,628	6,628	4,419	7,070	7,070	7,070	7,070	7,070	7,070	7,070	7,070	7,070	-	81,305	78,750	(2,555)
2400 Clerical and Office Staff Salaries	28,508	36,658	29,306	36,174	42,310	43,942	40,981	40,981	40,981	40,981	40,981	40,981	-	462,787	554,895	92,108
2900 Other Classified Salaries	25	5,039	5,034	5,074	25	-	4,331	4,331	4,331	4,331	4,331	243	-	37,097	43,800	6,703
	60,345	176,677	158,478	188,509	158,882	146,532	155,544	155,544	155,544	155,544	155,544	48,295	-	1,715,436	2,011,648	296,211
Benefits																
3101 STRS	20,546	96,594	92,677	92,986	94,002	92,128	92,999	92,999	92,999	92,999	92,999	92,999	-	1,046,928	1,023,206	(23,721)
3202 PERS	16,310	44,507	37,853	46,226	38,980	35,365	51,045	51,045	51,045	51,045	51,045	15,849	-	490,314	544,151	53,836
3301 OASDI	3,675	10,972	9,752	11,677	9,652	9,161	11,700	11,700	11,700	11,700	11,700	3,633	-	117,021	124,722	7,701
3311 Medicare	2,382	9,713	9,217	10,034	9,747	9,258	9,783	9,783	9,783	9,783	9,783	8,172	-	107,440	106,847	(593)
3401 Health and Welfare	20,159	40,326	54,158	19,903	17,331	29,280	49,375	49,375	49,375	49,375	49,375	49,375	-	477,408	645,000	167,592
3501 State Unemployment	560	2,971	767	777	506	2,020	15,588	12,471	6,235	3,118	3,118	3,118	-	51,249	65,783	14,535
3601 Workers' Compensation	-	31,842	7,961	7,961	(4,632)	23,399	9,446	9,446	9,446	9,446	9,446	7,891	-	121,650	103,162	(18,487)
	63,633	236,926	212,385	189,564	165,586	200,610	239,936	236,818	230,583	227,465	227,465	181,037	-	2,412,009	2,612,872	200,863



FY24-25 Allegiance STEAM Academy Thrive Chino

Monthly Cash Flow/Forecast FY23-24

Revised 01/23/2025

Actuals Through: 12/31/2024

ADA = 912.00

		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Books and Supplies																	
4100	Textbooks and Core Curricula	8,034	323,100	-	689	14,829	-	-	-	-	-	-	-	-	346,652	74,800	(271,852)
4200	Books and Other Materials	-	254	-	1,620	424	-	3,775	3,775	3,775	3,775	-	-	-	17,400	17,400	-
4302	School Supplies	-	966	6,140	11,469	477	765	6,764	6,764	6,764	6,764	6,764	6,764	6,764	60,401	66,400	5,999
4305	Software	56,596	25,960	3,556	21,406	7,247	21,185	13,119	13,119	13,119	13,119	13,119	13,119	13,119	214,666	116,600	(98,066)
4310	Office Expense	-	494	3,302	12,157	215	5,150	9,890	9,890	9,890	9,890	9,890	9,890	9,890	80,660	85,400	4,740
4311	Business Meals	-	-	14	45	77	-	418	418	418	418	418	418	418	2,641	3,400	759
4400	Noncapitalized Equipment	-	-	147	-	67,667	-	-	-	-	-	-	-	-	67,814	36,818	(30,996)
4700	Food Services	-	234	30,600	28,791	41,436	22,875	9,380	9,380	9,380	9,380	9,380	9,380	9,380	180,216	78,919	(101,297)
		64,630	351,008	43,758	76,178	132,373	49,975	43,346	43,346	43,346	43,346	39,571	39,571	-	970,450	479,737	(490,712)
Subagreement Services																	
5101	Nursing	-	-	-	-	-	-	14	14	14	14	14	14	-	86	100	14
5102	Special Education	33,111	23,129	9,700	70,014	17,848	57,947	31,392	31,392	31,392	31,392	31,392	31,392	-	400,100	400,100	-
5103	Substitute Teacher	-	3,009	6,889	26,596	16,591	19,157	19,443	19,443	19,443	19,443	19,443	19,443	-	188,900	188,900	-
5104	Transportation	-	-	1,928	-	-	-	-	-	-	-	-	-	-	1,928	200	(1,728)
5106	Other Educational Consultants	-	-	-	-	-	-	6,964	6,964	6,964	6,964	6,964	6,964	-	41,784	-	(41,784)
		33,111	26,138	18,517	96,610	34,439	77,104	57,813	57,813	57,813	57,813	57,813	57,813	-	632,797	589,300	(43,497)
Operations and Housekeeping																	
5201	Auto and Travel	-	101	-	2,243	(104)	51	1,594	1,594	1,594	1,594	1,594	1,594	-	11,856	13,400	1,544
5300	Dues & Memberships	-	18,720	4,998	(123)	-	-	-	-	-	-	-	-	-	23,595	18,600	(4,995)
5400	Insurance	-	74,299	18,574	18,574	(5,982)	15,066	6,361	6,361	6,361	6,361	6,361	6,361	-	158,700	158,700	-
5501	Utilities	-	-	-	-	-	-	8,633	8,633	8,633	8,633	8,633	8,633	51,800	103,600	103,600	-
5502	Janitorial Services	-	-	-	-	-	-	457	457	457	457	457	457	-	2,743	3,200	457
5531	ASB Fundraising Expense	-	1,013	-	-	500	-	-	-	-	-	-	-	-	1,513	300	(1,213)
5900	Communications	-	-	89	783	-	-	11,018	11,018	11,018	11,018	11,018	11,018	-	66,982	78,000	11,018
5901	Postage and Shipping	-	-	-	25	-	11	182	182	182	182	182	182	-	1,129	1,300	171
		-	94,132	23,661	21,503	(5,586)	15,128	28,246	28,246	28,246	28,246	28,246	28,246	51,800	370,117	377,100	6,983
Facilities, Repairs and Other Leases																	
5603	Equipment Leases	-	578	-	26,700	-	-	5,503	5,503	5,503	5,503	5,503	5,503	-	60,297	65,800	5,503
5610	Repairs and Maintenance	-	450	-	-	-	-	136	136	136	136	136	136	-	1,264	1,400	136
		-	1,028	-	26,700	-	-	5,639	5,639	5,639	5,639	5,639	5,639	-	61,561	67,200	5,639
Professional/Consulting Services																	
5801	IT	8,259	7,483	9,274	7,522	8,959	7,597	7,372	7,372	7,372	7,372	7,372	7,372	-	93,325	93,100	(225)
5802	Audit & Taxes	-	-	-	-	-	-	10,000	10,000	-	-	-	-	-	20,000	30,000	10,000
5803	Legal	-	1,614	37,217	12,771	468	-	705	705	705	705	705	705	-	56,298	50,100	(6,198)
5804	Professional Development	-	-	1,800	7,039	900	20,892	2,795	2,795	2,795	2,795	2,795	2,795	-	47,400	47,400	-
5805	General Consulting	2,550	10,985	-	2,313	-	-	4,193	4,193	4,193	4,193	4,193	4,193	-	41,007	45,200	4,193
5806	Special Activities/Field Trips	-	-	26,527	2,355	9,710	799	1,903	1,903	-	-	-	-	-	43,196	44,300	1,104
5807	Bank Charges	-	35	-	-	-	-	66	66	66	66	66	66	-	434	500	66
5808	Printing	-	-	3,250	2,305	-	1,800	-	-	-	-	-	-	-	7,356	1,300	(6,056)
5809	Other taxes and fees	-	2,150	-	75	-	-	554	554	554	554	554	554	-	5,546	6,100	554
5810	Payroll Service Fee	2,082	4,590	-	1,316	4,331	3,126	1,125	1,125	1,125	1,125	1,125	1,125	-	22,194	13,500	(8,694)
5811	Management Fee	23,636	25,539	24,406	27,759	33,101	30,006	20,935	20,935	20,935	20,935	20,935	20,935	-	290,053	242,923	(47,129)
5812	District Oversight Fee	-	-	-	-	-	-	28,238	26,870	43,076	31,363	31,363	31,363	123,942	316,216	316,216	-
5815	Public Relations/Recruitment	-	-	-	-	-	-	457	457	457	457	457	457	-	2,743	3,200	457
		36,527	52,396	102,473	63,453	57,468	64,220	78,342	76,974	81,278	69,565	69,565	69,565	123,942	945,767	893,839	(51,928)
Depreciation																	
6900	Depreciation Expense	2,525	2,525	2,525	2,525	22,749	3,334	3,334	3,334	3,334	3,334	3,334	3,334	-	56,190	28,600	(27,590)
		2,525	2,525	2,525	2,525	22,749	3,334	3,334	3,334	3,334	3,334	3,334	3,334	-	56,190	28,600	(27,590)
Interest																	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses		368,987	1,450,203	1,058,438	1,186,449	1,098,397	1,069,858	1,108,072	1,103,586	1,101,655	1,086,824	1,083,049	929,371	175,742	12,820,630	12,417,397	(403,232)
Monthly Surplus (Deficit)		(158,409)	(1,070,110)	(654,789)	(446,949)	(230,759)	(364,234)	235,239	59,107	726,483	140,792	88,250	693,555	1,240,918	259,092	188,508	70,585



FY24-25 Allegiance STEAM Academy Thrive Chino

Monthly Cash Flow/Forecast FY23-24

Revised 01/23/2025

Actuals Through: **12/31/2024**

ADA = 912.00

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(158,409)	(1,070,110)	(654,789)	(446,949)	(230,759)	(364,234)	235,239	59,107	726,483	140,792	88,250	693,555	1,240,918	259,092		
Cash flows from operating activities																
Depreciation/Amortization	2,525	2,525	2,525	2,525	22,749	3,334	3,334	3,334	3,334	3,334	3,334	3,334	-	56,190		
Public Funding Receivables	3,306,067	(372,810)	409,285	(717,449)	826,508	(682,774)	340,967	-	-	-	-	-	(1,416,659)	1,693,135		
Grants and Contributions Rec.	(1,105)	(18,779)	13,113	(3,450)	9,116	-	-	-	-	-	-	-	-	(1,105)		
Due To/From Related Parties	(77,835)	(279,759)	(199,147)	(92,942)	286,613	(154,086)	-	-	-	-	-	150,000	-	(367,156)		
Prepaid Expenses	(65,723)	79,606	-	-	(21,547)	(6,931)	-	-	-	-	-	-	-	(14,595)		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	55,202	(25,196)	(45,786)	52,395	(12,979)	(14,324)	-	-	-	-	-	-	175,742	185,053		
Accrued Expenses	(293,912)	173,709	(45,802)	(116,314)	(103,862)	(69,677)	-	-	-	-	-	-	-	(455,858)		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	75,191	(6,509)	346,044	(137,486)	113,124	54,000	-	-	-	-	-	(1,450,896)	(1,006,532)	(1,006,532)		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	(48,538)	-	-	-	-	-	-	-	-	(48,538)		
Total Change in Cash	2,842,000	(1,517,323)	(174,556)	(1,459,670)	840,425	(1,234,691)	579,540	62,441	729,817	144,126	91,584	(604,007)				
Cash, Beginning of Month	1,668,069	4,510,069	2,992,746	2,818,190	1,358,520	2,198,945	964,254	1,543,794	1,606,235	2,336,052	2,480,178	2,571,762				
Cash, End of Month	4,510,069	2,992,746	2,818,190	1,358,520	2,198,945	964,254	1,543,794	1,606,235	2,336,052	2,480,178	2,571,762	1,967,755				



FY24-25 Allegiance STEAM Academy Thrive - Fontana

Monthly Cash Flow/Forecast FY23-24

Revised 01/23/25

Actuals Through: **12/31/2024**

ADA = **247.00**

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
ADA = 275.50																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	-	107,511	107,511	193,520	193,520	193,520	193,520	193,520	310,311	310,311	310,311	310,311	310,311	2,734,176	3,025,924	(291,749)
8012 Education Protection Account	-	-	-	-	9,738	-	12,350	-	12,350	-	-	-	-	49,400	55,100	(5,700)
8096 In Lieu of Property Taxes	-	-	-	-	-	-	9,732	9,732	44,939	22,469	22,469	22,469	22,469	154,281	173,358	(19,077)
	-	107,511	107,511	193,520	203,258	193,520	215,602	203,252	367,600	332,780	332,780	332,780	347,742	2,937,857	3,254,383	(316,526)
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	2,105	2,105	5,091	5,091	5,091	5,091	5,091	29,665	33,088	(3,423)
8220 Federal Child Nutrition	-	-	-	-	-	-	2,117	2,117	2,117	2,117	2,117	2,117	4,234	16,934	24,979	(8,045)
8294 Title V, Part B - PCSG	-	-	-	-	-	-	-	-	84,465	-	-	-	253,396	337,861	348,763	(10,902)
	-	-	-	-	-	-	4,222	4,222	91,673	7,208	7,208	260,604	9,325	384,461	406,830	(22,370)
Other State Revenue																
8311 State Special Education	-	-	-	-	15,388	-	8,792	8,792	18,185	18,185	18,185	18,185	18,185	123,895	138,191	(14,296)
8520 Child Nutrition	-	-	-	-	-	-	200	200	200	200	200	200	401	1,603	2,364	(761)
8550 Mandated Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,907	(3,907)
8560 State Lottery	-	-	-	-	-	-	12,124	-	-	12,124	-	-	37,255	61,503	68,600	(7,097)
8599 Other State Revenue	-	-	-	-	-	-	55,534	-	55,534	-	-	55,534	-	166,602	295,772	(129,170)
	-	-	-	-	15,388	-	76,650	8,993	73,919	30,509	18,385	73,919	55,841	353,603	508,833	(155,231)
Other Local Revenue																
8690 Other Local Revenue	-	-	-	-	-	300,000	58,590	200,000	58,590	-	-	58,590	58,590	734,358	-	734,358
8699 School Fundraising	-	-	1,716	-	1,427	-	-	-	-	-	-	-	-	3,143	-	3,143
8990 Contributions, Restricted	22,025	-	(22,025)	-	-	-	-	-	-	-	-	-	-	-	500,000	(500,000)
	22,025	-	(20,309)	-	1,427	300,000	58,590	200,000	58,590	-	-	58,590	58,590	737,501	500,000	237,501
Total Revenue	22,025	107,511	87,202	193,520	220,073	493,520	355,064	416,466	591,781	370,497	358,373	725,892	471,497	4,413,421	4,670,046	(256,625)
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	2,045	108,798	103,753	99,876	96,083	96,991	90,971	90,971	90,971	90,971	90,971	90,971	-	1,053,371	995,096	(58,275)
1170 Teachers' Substitute Hours	-	6,405	6,100	9,047	8,525	7,048	4,692	4,692	4,692	4,692	4,692	4,692	-	65,277	100,091	34,814
1175 Teachers' Extra Duty/Stipends	-	5,250	800	578	3,731	4,248	2,083	2,083	2,083	2,083	2,083	2,083	-	27,107	25,000	(2,107)
1200 Pupil Support Salaries	10,052	24,946	31,012	28,540	26,137	28,172	19,253	19,253	19,253	19,253	19,253	19,253	-	264,376	242,829	(21,546)
1300 Administrators' Salaries	17,536	19,436	28,779	11,938	11,512	11,512	24,250	24,250	24,250	24,250	24,250	24,250	-	246,209	284,066	37,857
	29,632	164,836	170,444	149,978	145,988	147,970	141,249	141,249	141,249	141,249	141,249	141,249	-	1,656,340	1,647,082	(9,258)
Classified Salaries																
2100 Instructional Salaries	131	29,214	22,703	29,524	19,937	17,322	24,917	24,917	24,917	24,917	24,917	-	-	243,414	249,773	6,359
2200 Support Salaries	4,596	11,543	7,445	7,905	6,565	7,007	7,295	7,295	7,295	7,295	7,295	7,295	-	88,829	114,730	25,901
2300 Classified Administrators' Salaries	2,209	2,209	4,419	1,768	1,768	1,768	1,750	1,750	1,750	1,750	1,750	1,750	-	24,640	26,250	1,610
2400 Clerical and Office Staff Salaries	19,372	23,089	28,030	22,568	20,683	20,275	13,888	13,888	13,888	13,888	13,888	13,888	-	217,346	198,789	(18,557)
2900 Other Classified Salaries	-	1,722	1,889	2,207	879	819	-	-	-	-	-	-	-	7,515.83	-	(7,515.83)
	26,308	67,778	64,486	63,972	49,832	47,190	47,849	47,849	47,849	47,849	47,849	22,933	-	581,745	589,543	7,798
Benefits																
3101 STRS	5,660	28,958	30,337	30,569	31,333	30,449	25,846	25,846	25,846	25,846	25,846	25,846	-	312,382	314,593	2,211
3202 PERS	7,116	19,763	19,865	19,597	15,869	15,188	11,886	11,886	11,886	11,886	11,886	5,697	-	162,526	159,471	(3,054)
3301 OASDI	1,626	5,084	4,589	4,618	3,670	3,523	2,724	2,724	2,724	2,724	2,724	1,306	-	38,038	36,552	(1,486)
3311 Medicare	804	3,360	3,365	3,089	2,811	2,807	2,599	2,599	2,599	2,599	2,599	2,256	-	31,484	32,431	947
3401 Health and Welfare	14,795	26,395	17,154	8,537	7,642	15,364	20,042	20,042	20,042	20,042	20,042	20,042	-	210,138	227,500	17,362
3501 State Unemployment	2	1,789	461	422	305	804	5,880	4,704	2,352	1,176	1,176	1,176	-	20,248	23,520	3,272
3601 Workers' Compensation	-	-	-	-	10,783	5,850	90	90	90	90	90	78	-	17,158	1,118	(16,040)
	30,003	85,349	75,773	66,832	72,413	73,984	69,066	67,890	65,538	64,362	64,362	56,400	-	791,973	795,185	3,212



FY24-25 Allegiance STEAM Academy Thrive - Fontana

Monthly Cash Flow/Forecast FY23-24

Revised 01/23/25

Actuals Through: **12/31/2024**

ADA = 247.00		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Books and Supplies																	
4100	Textbooks and Core Curricula	-	7,021	-	355	2,235	-	20,207	20,207	20,207	-	-	-	-	70,232	81,688	11,456
4200	Books and Other Materials	-	-	-	405	-	-	734	734	734	734	-	-	-	3,342	3,342	-
4302	School Supplies	-	73	992	6,616	694	124	2,000	2,000	2,000	2,000	2,000	2,000	-	20,499	25,100	4,601
4305	Software	-	4,535	765	7,427	25,999	5,396	4,968	4,968	4,968	4,968	4,968	4,968	-	73,929	103,500	29,571
4310	Office Expense	-	5,630	-	732	(500)	6	691	691	691	691	691	691	-	10,012	18,500	8,488
4311	Business Meals	-	-	40	35	-	-	41	41	41	41	41	41	-	319	400	81
4400	Noncapitalized Equipment	-	-	90,234	-	(65,162)	-	34,176	34,176	34,176	-	-	-	-	127,600	127,600	-
4700	Food Services	-	-	-	-	-	-	2,317	2,317	2,317	2,317	2,317	2,317	-	13,903	27,344	13,441
		-	17,259	92,031	15,570	(36,733)	5,526	65,133	65,133	65,133	10,751	10,016	10,016	-	319,836	387,474	67,638
Subagreement Services																	
5102	Special Education	-	-	-	14,744	-	-	7,095	7,095	7,095	7,095	7,095	7,095	-	57,311	71,500	14,189
5103	Substitute Teacher	-	10,934	3,700	9,654	5,440	8,789	14,274	14,274	14,274	14,274	14,274	14,274	-	124,162	182,900	58,738
5106	Other Educational Consultants	-	-	13,650	10,529	-	22,638	19,822	19,822	19,822	19,822	19,822	19,822	-	165,746	175,189	9,443
		-	10,934	17,350	34,927	5,440	31,427	41,190	41,190	41,190	41,190	41,190	41,190	-	347,219	429,589	82,370
Operations and Housekeeping																	
5201	Auto and Travel	-	101	-	774	566	246	253	253	253	253	253	253	-	3,207	5,400	2,193
5300	Dues & Memberships	-	5,363	5,198	(3,373)	-	-	-	-	-	-	-	-	-	7,188	4,400	(2,788)
5400	Insurance	-	-	-	-	26,366	3,767	5,273	5,273	5,273	5,273	5,273	5,273	-	61,772	-	(61,772)
5900	Communications	-	-	200	6,388	-	-	1,014	1,014	1,014	1,014	1,014	1,014	-	12,672	14,700	2,028
5901	Postage and Shipping	-	-	30	-	-	-	-	-	-	-	-	-	-	29,99	-	(29,99)
		-	5,463	5,427	3,789	26,933	4,013	6,540	6,540	6,540	6,540	6,540	6,540	-	84,868	24,500	(60,368)
Facilities, Repairs and Other Leases																	
5603	Equipment Leases	-	2,258	1,803	5,457	-	726	604	604	604	604	604	604	-	13,870	9,500	(4,370)
		-	2,258	1,803	5,457	-	726	604	604	604	604	604	604	-	13,870	9,500	(4,370)
Professional/Consulting Services																	
5801	IT	4,766	4,941	4,941	4,866	5,916	4,941	2,584	2,584	2,584	2,584	2,584	2,584	-	45,872	37,900	(7,972)
5803	Legal	-	-	12,648	9,690	14,153	-	-	-	-	-	-	-	-	36,490	5,600	(30,890)
5804	Professional Development	-	-	13,928	12,964	900	6,964	119	119	119	119	119	119	-	35,469	25,900	(9,569)
5805	General Consulting	900	3,150	-	1,500	-	-	14,231	14,231	14,231	14,231	14,231	14,231	-	90,938	119,400	28,463
5806	Special Activities/Field Trips	-	1,200	6,050	770	3,410	2,003	-	-	-	-	-	-	-	13,433	400	(13,033)
5808	Printing	-	-	-	3	-	2,384	100	100	100	100	100	100	-	2,985	800	(2,185)
5809	Other taxes and fees	-	400	-	-	-	-	319	319	319	319	319	319	-	2,313	2,950	638
5810	Payroll Service Fee	-	-	-	-	-	1,098	-	-	-	-	-	-	-	1,098.24	-	(1,098.24)
5811	Management Fee	8,756	8,756	8,756	8,756	(7,933)	8,756	7,328	7,328	7,328	7,328	7,328	7,328	-	79,812	88,206	8,394
5812	District Oversight Fee	-	-	-	-	-	21,223	21,223	21,223	21,223	21,223	21,223	21,223	106,113	254,670	224,254	(30,416)
5813	County Fees	-	-	-	-	-	-	175	-	-	175	-	-	175	525	700	175
5815	Public Relations/Recruitment	-	-	-	-	-	3,990	369	369	369	369	369	369	-	6,203	2,950	(3,253)
		14,422	18,447	46,323	38,549	16,446	51,359	46,446	46,271	46,271	46,446	46,271	46,271	106,288	569,808	509,060	(60,748)
Depreciation																	
6900	Depreciation Expense	2,379	2,379	2,379	2,379	(18,654)	1,570	1,570	1,570	1,570	1,570	1,570	1,570	-	1,856	28,552	26,696
		2,379	2,379	2,379	2,379	(18,654)	1,570	1,570	1,570	1,570	1,570	1,570	1,570	-	1,856	28,552	26,696
Interest																	
7438	Interest Expense	773	773	773	773	773	773	773	773	773	773	773	773	-	9,278	9,276	(2)
		773	773	773	773	773	773	773	773	773	773	773	773	-	9,278	9,276	(2)
Total Expenses																	
		103,519	375,476	476,790	382,227	262,438	364,540	420,421	419,070	416,718	361,335	360,425	327,546	106,288	4,376,794	4,429,760	52,966
Monthly Surplus (Deficit)																	
		(81,494)	(267,965)	(389,588)	(188,707)	(42,365)	128,980	(65,358)	(2,604)	175,063	9,162	(2,052)	398,346	365,209	36,628	240,286	(203,658)



FY24-25 Allegiance STEAM Academy Thrive - Fontana

Monthly Cash Flow/Forecast FY23-24

Revised 01/23/25

Actuals Through: **12/31/2024**

ADA = **247.00**

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(81,494)	(267,965)	(389,588)	(188,707)	(42,365)	128,980	(65,358)	(2,604)	175,063	9,162	(2,052)	398,346	365,209	36,628		
Cash flows from operating activities																
Depreciation/Amortization	2,379	2,379	2,379	2,379	(18,654)	1,570	1,570	1,570	1,570	1,570	1,570	1,570	-	1,856		
Public Funding Receivables	33,687	(107,511)	317,015	(193,520)	208,266	6,480	450,392	-	-	-	-	-	(471,497)	243,312		
Grants and Contributions Rec.	-	-	(200)	200	7,646	(2,258)	-	-	-	-	-	-	-	5,388		
Due To/From Related Parties	77,835	279,759	199,147	92,942	(286,613)	154,086	-	-	-	-	-	(150,000)	-	367,156		
Prepaid Expenses	-	-	-	-	-	(11,090)	-	-	-	-	-	-	-	(11,090)		
Accounts Payable	(14,440)	9,881	(2,531)	(3,661)	(3,154)	4,003	-	-	-	-	-	-	106,288	96,386		
Accrued Expenses	-	41,247	(11,868)	11,682	12,410	(3,798)	-	-	-	-	-	-	-	49,672		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	-	86,465	145,000	27,272	-	-	-	-	-	-	(258,737)	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	48,538	-	-	-	-	-	-	-	-	48,538		
Total Change in Cash	17,968	(42,209)	200,818	(133,686)	(46,653)	277,973	386,604	(1,034)	176,633	10,732	(482)	(8,821)				
Cash, Beginning of Month	1,486,728	1,504,696	1,462,487	1,663,305	1,529,619	1,482,966	1,760,939	2,147,544	2,146,510	2,323,143	2,333,875	2,333,393				
Cash, End of Month	1,504,696	1,462,487	1,663,305	1,529,619	1,482,966	1,760,939	2,147,544	2,146,510	2,323,143	2,333,875	2,333,393	2,324,573				

Allegiance STEAM Academy - Thrive

Statement of Financial Position

December 31, 2024

	Allegiance STEAM Academy - Chino	Allegiance STEAM Academy - Fontana	Combined
Assets			
Current Assets			
Total Cash & Cash Equivalents	\$ 964,254	\$ 1,760,939	\$ 2,725,193
Accounts Receivable	1,401	(5,388)	(3,987)
Public Funding Receivables	1,023,741	450,392	1,474,133
Due To/From Related Parties	3,148,872	(3,148,872)	-
Prepaid Expenses	50,297	11,090	61,388
Total Current Assets	5,188,566	(931,839)	4,256,727
Long-Term Assets			
Property & Equipment, Net	738,037	59,601	797,638
Total Long Term Assets	738,037	59,601	797,638
Total Assets	\$ 5,926,602	\$ (872,238)	\$ 5,054,364
Liabilities			
Current Liabilities			
Accounts Payable	\$ 25,031	\$ (13,297)	\$ 11,734
Accrued Liabilities	792,622	211,527	1,004,148
Deferred Revenue	1,504,896	258,737	1,763,633
Lease Liability	25,334	-	25,334
Total Current Liabilities	2,347,883	456,967	2,804,850
Other Long-Term Liabilities	52,708	-	52,708
Total Long-Term Liabilities	52,708	-	52,708
Total Liabilities	2,400,590	456,967	2,857,558
Total Net Assets	3,526,012	(1,329,205)	2,196,806
Total Liabilities and Net Assets	\$ 5,926,602	\$ (872,238)	\$ 5,054,364

Allegiance STEAM Academy - Thrive

Statement of Cash Flows

For the period ended December 31, 2024

	Allegiance STEAM Academy - Chino	Allegiance STEAM Academy - Fontana	Month Ended 12/31/24
Cash Flows from Operating Activities			
Change in Net Assets	\$ (364,234)	\$ 128,980	\$ (235,254)
Adjustments to reconcile change in net assets to net cash flows from operating activities:			
Depreciation	3,334	1,570	4,905
Public Funding Receivables	(682,774)	6,480	(676,294)
Grants, Contributions & Pledges Receivable	-	(2,258)	(2,258)
Due from Related Parties	(154,086)	154,086	-
Prepaid Expenses	(6,931)	(11,090)	(18,021)
Accounts Payable	(14,324)	4,003	(10,321)
Accrued Expenses	(69,677)	(3,798)	(73,475)
Deferred Revenue	54,000	-	54,000
Total Cash Flows from Operating Activities	(1,234,691)	277,973	(956,718)
Change in Cash & Cash Equivalents	(1,234,691)	277,973	(956,718)
Cash & Cash Equivalents, Beginning of Period	2,198,945	1,482,966	3,681,912
Cash and Cash Equivalents, End of Period	\$ 964,254	\$ 1,760,939	\$ 2,725,193

Allegiance STEAM Academy - Chino

Budget vs Actual

For the period ended December 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 682,774	\$ 684,382	\$ (1,608)	\$ 2,806,960	\$ 2,813,569	\$ (6,609)	\$ 7,665,684
Education Protection Account	-	45,600	(45,600)	45,235	91,200	(45,965)	182,400
In Lieu of Property Taxes	-	213,668	(213,668)	187,780	1,121,758	(933,978)	2,692,434
Total State Aid - Revenue Limit	682,774	943,650	(260,876)	3,039,975	4,026,527	(986,552)	10,540,518
Federal Revenue							
Special Education - Entitlement	-	15,302	(15,302)	-	62,910	(62,910)	171,401
Federal Child Nutrition	18,441	6,849	11,592	97,030	17,303	79,727	72,095
Title I, Part A - Basic Low Income	-	66,017	(66,017)	25,007	88,023	(63,016)	88,023
Title II, Part A - Teacher Quality	-	13,975	(13,975)	7,725	18,633	(10,908)	18,633
Other Federal Revenue	-	-	-	3,980	2,500	1,480	10,000
Total Federal Revenue	18,441	102,143	(83,703)	133,742	189,369	(55,627)	360,152
Other State Revenue							
State Special Education	-	56,527	(56,527)	69,136	232,390	(163,254)	633,155
State Child Nutrition	4,402	648	3,753	23,208	1,638	21,570	6,824
Mandated Cost	-	18,148	(18,148)	-	18,148	(18,148)	18,148
State Lottery	-	-	-	-	-	-	227,088
Prior Year Revenue	-	-	-	19,681	-	19,681	-
Other State Revenue	-	205,005	(205,005)	-	410,010	(410,010)	820,020
Total Other State Revenue	4,402	280,328	(275,927)	112,025	662,185	(550,160)	1,705,235
Other Local Revenue							
Interest Revenue	773	-	773	4,640	-	4,640	-
Other Fees and Contracts	-	-	-	50	-	50	-
School Fundraising	(766)	-	(766)	16,648	-	16,648	-
Total Other Local Revenue	7	-	7	21,339	-	21,339	-
Total Revenues	705,624	1,326,122	(620,498)	3,307,081	4,878,082	(1,571,001)	12,605,905
Expenses							
Certificated Salaries							
Teachers' Salaries	371,357	342,255	(29,102)	1,846,072	1,711,276	(134,796)	3,764,807
Teachers' Substitute Hours	17,267	13,655	(3,613)	100,536	68,273	(32,263)	150,200
Teachers' Extra Duty/Stipends	6,712	4,545	(2,167)	47,765	22,727	(25,038)	50,000
Pupil Support Salaries	48,795	51,895	3,099	272,136	282,029	9,893	593,396
Administrators' Salaries	68,823	65,517	(3,306)	414,567	393,099	(21,468)	786,198
Other Certificated Salaries	-	1,042	1,042	-	6,250	6,250	12,500
Total Certificated Salaries	512,955	478,908	(34,047)	2,681,076	2,483,654	(197,422)	5,357,102
Classified Salaries							
Instructional Salaries	65,369	91,519	26,150	439,337	457,594	18,257	915,188
Support Salaries	30,151	37,498	7,348	179,105	203,511	24,405	419,015
Supervisors' and Administrators' Salaries	7,070	6,563	(508)	38,885	39,375	490	78,750
Clerical and Office Staff Salaries	43,942	46,659	2,717	216,898	274,941	58,042	554,894
Other Classified Salaries	-	4,331	4,331	15,197	21,900	6,703	43,800
Total Classified Salaries	146,532	186,570	40,038	889,423	997,320	107,897	2,011,648
Benefits							
State Teachers' Retirement System, certificated positions	92,128	91,471	(656)	488,932	474,378	(14,554)	1,023,206
Public Employees' Retirement System, classified positions	35,365	50,467	15,103	219,241	269,775	50,534	544,151
OASDI/Medicare/Alternative, certificated positions	9,161	11,567	2,406	54,890	61,834	6,944	124,722
Medicare/Alternative, certificated positions	9,258	9,649	392	50,352	50,474	122	106,847
Health and Welfare Benefits, certificated positions	29,280	53,750	24,470	181,158	322,500	141,342	645,000
State Unemployment Insurance, certificated positions	2,020	3,289	1,269	7,601	19,735	12,134	65,783
Workers' Compensation Insurance, certificated positions	23,399	9,317	(14,082)	66,530	48,734	(17,796)	103,162
Total Benefits	200,610	229,511	28,901	1,068,703	1,247,430	178,726	2,612,872

Allegiance STEAM Academy - Chino

Budget vs Actual

For the period ended December 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Textbooks and Core Materials	-	-	-	346,652	74,800	(271,852)	74,800
Books and Reference Materials	-	-	-	2,299	17,400	15,101	17,400
School Supplies	765	5,533	4,768	19,818	33,200	13,382	66,400
Software	21,185	9,717	(11,468)	135,949	58,300	(77,649)	116,600
Office Expense	5,150	7,117	1,967	21,318	42,700	21,382	85,400
Business Meals	-	283	283	135	1,700	1,565	3,400
Noncapitalized Equipment	-	7,364	7,364	67,814	36,818	(30,996)	36,818
Food Services	22,875	7,174	(15,701)	123,937	35,872	(88,064)	78,919
Total Books & Supplies	49,975	37,188	(12,787)	717,921	300,790	(417,131)	479,737
Subagreement Services							
Nursing	-	8	8	-	50	50	100
Special Education	57,947	36,373	(21,574)	211,750	181,864	(29,886)	400,100
Substitute Teacher	19,157	17,173	(1,984)	72,242	85,864	13,621	188,900
Transportation	-	18	18	1,928	91	(1,837)	200
Total Subagreement Services	77,104	53,572	(23,532)	285,920	267,868	(18,052)	589,300
Operations & Housekeeping							
Auto and Travel	51	1,218	1,168	2,291	6,091	3,800	13,400
Dues & Memberships	-	1,550	1,550	23,595	9,300	(14,295)	18,600
Insurance	15,066	13,225	(1,841)	120,532	79,350	(41,182)	158,700
Utilities	-	8,633	8,633	-	51,800	51,800	103,600
Janitorial Services	-	267	267	-	1,600	1,600	3,200
ASB Fundraising Expense	-	25	25	1,513	150	(1,363)	300
Communications	-	6,500	6,500	873	39,000	38,127	78,000
Postage and Shipping	11	130	119	35	520	485	1,300
Total Operations & Housekeeping	15,128	31,548	16,420	148,839	187,811	38,972	377,100
Facilities, Repairs & Other Leases							
Equipment Leases	-	5,483	5,483	27,278	32,900	5,622	65,800
Repairs and Maintenance	-	117	117	450	700	250	1,400
Total Facilities, Repairs & Other Leases	-	5,600	5,600	27,728	33,600	5,872	67,200
Professional/Consulting Services							
IT	7,597	7,758	161	49,093	46,550	(2,543)	93,100
Audit & Taxes	-	10,000	10,000	-	30,000	30,000	30,000
Legal	-	4,175	4,175	52,069	25,050	(27,019)	50,100
Professional Development	20,892	4,740	(16,152)	30,631	18,960	(11,671)	47,400
General Consulting	-	4,520	4,520	15,848	18,080	2,233	45,200
Special Activities/Field Trips	799	14,767	13,968	39,390	14,767	(24,623)	44,300
Bank Charges	-	50	50	35	200	165	500
Printing	1,800	130	(1,670)	7,356	520	(6,836)	1,300
Other Taxes and Fees	-	610	610	2,225	2,440	215	6,100
Payroll Service Fee	3,126	1,125	(2,001)	15,444	6,750	(8,694)	13,500
Management Fee	30,006	20,244	(9,762)	164,445	121,462	(42,984)	242,923
District Oversight Fee	-	28,310	28,310	-	120,796	120,796	316,216
Public Relations/Recruitment	-	320	320	-	1,280	1,280	3,200
Total Professional/Consulting Services	64,220	96,748	32,528	376,536	406,854	30,318	893,839
Depreciation							
Depreciation Expense	3,334	2,383	(951)	36,184	14,300	(21,885)	28,600
Total Depreciation	3,334	2,383	(951)	36,184	14,300	(21,885)	28,600
Total Expenses	1,069,858	1,122,029	52,171	6,232,331	5,939,628	(292,703)	12,417,397
Change in Net Assets	(364,234)	204,093	(568,327)	(2,925,250)	(1,061,546)	(1,863,704)	188,508
Net Assets, Beginning of Period	3,890,246			6,451,262			
Net Assets, End of Period	\$ 3,526,012			\$ 3,526,012			

Allegiance STEAM Academy - Fontana

Budget vs Actual

For the period ended December 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 193,520	\$ 192,521	\$ 999	\$ 795,582	\$ 791,476	\$ 4,106	\$ 3,025,924
Education Protection Account	-	13,775	(13,775)	9,738	27,550	(17,812)	55,100
In Lieu of Property Taxes	-	9,804	(9,804)	-	51,472	(51,472)	173,358
Total State Aid - Revenue Limit	193,520	216,100	(22,580)	805,320	870,498	(65,178)	3,254,383
Federal Revenue							
Special Education - Entitlement	-	2,105	(2,105)	-	8,655	(8,655)	33,088
Federal Child Nutrition	-	2,373	(2,373)	-	5,995	(5,995)	24,979
Title V, Part B - PCSGP	-	87,191	(87,191)	-	174,382	(174,382)	348,763
Total Federal Revenue	-	91,669	(91,669)	-	189,031	(189,031)	406,830
Other State Revenue							
State Special Education	-	8,792	(8,792)	15,388	36,146	(20,758)	138,191
State Child Nutrition	-	225	(225)	-	567	(567)	2,364
Mandated Cost	-	3,907	(3,907)	-	3,907	(3,907)	3,907
State Lottery	-	-	-	-	-	-	68,600
Other State Revenue	-	73,943	(73,943)	-	147,886	(147,886)	295,772
Total Other State Revenue	-	86,867	(86,867)	15,388	188,506	(173,118)	508,834
Other Local Revenue							
Other Local Revenue	300,000	-	300,000	300,000	-	300,000	-
School Fundraising	-	-	-	3,143	-	3,143	-
Contributions, Restricted	-	-	-	-	300,000	(300,000)	500,000
Total Other Local Revenue	300,000	-	300,000	303,143	300,000	3,143	500,000
Total Revenues	493,520	394,636	98,884	1,123,851	1,548,036	(424,185)	4,670,046
Expenses							
Certificated Salaries							
Teachers' Salaries	96,991	90,463	(6,527)	507,545	452,316	(55,229)	995,096
Teachers' Substitute Hours	7,048	9,099	2,052	37,125	45,496	8,371	100,091
Teachers' Extra Duty/Stipends	4,248	2,083	(2,164)	14,607	12,500	(2,107)	25,000
Pupil Support Salaries	28,172	21,463	(6,709)	148,859	114,050	(34,809)	242,829
Administrators' Salaries	11,512	23,672	12,160	100,711	142,033	41,322	284,066
Total Certificated Salaries	147,970	146,781	(1,189)	808,848	766,395	(42,453)	1,647,082
Classified Salaries							
Instructional Salaries	17,322	24,977	7,656	118,831	124,887	6,056	249,773
Support Salaries	7,007	10,430	3,423	45,061	52,150	7,089	114,730
Supervisors' and Administrators' Salaries	1,768	2,188	420	14,140	13,125	(1,015)	26,250
Clerical and Office Staff Salaries	20,275	16,566	(3,710)	134,018	99,395	(34,624)	198,789
Other Classified Salaries	819	-	(819)	7,516	-	(7,516)	-
Total Classified Salaries	47,190	54,161	6,971	319,566	289,556	(30,009)	589,543
Benefits							
State Teachers' Retirement System, certificated positions	30,449	28,035	(2,414)	157,307	146,381	(10,925)	314,593
Public Employees' Retirement System, classified positions	15,188	14,650	(538)	97,398	78,325	(19,073)	159,471
OASDI/Medicare/Alternative, certificated positions	3,523	3,358	(165)	23,110	17,953	(5,158)	36,552
Medicare/Alternative, certificated positions	2,807	2,914	107	16,235	15,311	(924)	32,431
Health and Welfare Benefits, certificated positions	15,364	18,958	3,594	89,888	113,750	23,862	227,500
State Unemployment Insurance, certificated positions	804	1,176	372	3,784	7,056	3,272	23,520
Workers' Compensation Insurance, certificated positions	5,850	100	(5,749)	16,633	528	(16,105)	1,118
Total Benefits	73,984	69,192	(4,792)	404,355	379,304	(25,051)	795,185
Books & Supplies							
Textbooks and Core Materials	-	-	-	9,611	81,688	72,077	81,688
Books and Reference Materials	-	-	-	405	3,342	2,937	3,342
School Supplies	124	2,092	1,968	8,499	12,550	4,051	25,100
Software	5,396	8,625	3,229	44,122	51,750	7,628	103,500
Office Expense	6	1,542	1,536	5,868	9,250	3,382	18,500
Business Meals	-	33	33	75	200	125	400
Noncapitalized Equipment	-	25,520	25,520	25,072	127,600	102,528	127,600
Food Services	-	2,486	2,486	-	12,429	12,429	27,344
Total Books & Supplies	5,526	40,297	34,771	93,653	298,809	205,156	387,474
Subagreement Services							
Special Education	-	6,500	6,500	14,744	32,500	17,756	71,500
Substitute Teacher	8,789	16,627	7,838	38,517	83,136	44,619	182,900
Other Educational Consultants	22,638	17,519	(5,119)	46,817	70,076	23,259	175,189
Total Subagreement Services	31,427	40,646	9,219	100,078	185,712	85,634	429,589

Allegiance STEAM Academy - Fontana

Budget vs Actual

For the period ended December 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Operations & Housekeeping							
Auto and Travel	246	491	245	1,688	2,455	767	5,400
Dues & Memberships	-	367	367	7,188	2,200	(4,987)	4,400
Insurance	3,767	-	(3,767)	30,133	-	(30,133)	-
Communications	-	1,225	1,225	6,587	7,350	763	14,700
Postage and Shipping	-	-	-	30	-	(30)	-
Total Operations & Housekeeping	4,013	2,083	(1,930)	45,626	12,005	(33,621)	24,500
Facilities, Repairs & Other Leases							
Equipment Leases	726	792	65	10,245	4,750	(5,495)	9,500
Total Facilities, Repairs & Other Leases	726	792	65	10,245	4,750	(5,495)	9,500
Professional/Consulting Services							
IT	4,941	3,158	(1,783)	30,371	18,950	(11,421)	37,900
Legal	-	467	467	36,490	2,800	(33,690)	5,600
Professional Development	6,964	2,590	(4,374)	34,756	10,360	(24,396)	25,900
General Consulting	-	11,940	11,940	5,550	47,760	42,210	119,400
Special Activities/Field Trips	2,003	133	(1,870)	13,433	133	(13,300)	400
Printing	2,384	80	(2,304)	2,387	320	(2,067)	800
Other Taxes and Fees	-	295	295	400	1,180	780	2,950
Payroll Service Fee	1,098	-	(1,098)	1,098	-	(1,098)	-
Management Fee	8,756	7,350	(1,406)	35,847	44,103	8,256	88,206
District Oversight Fee	21,223	20,387	(836)	21,223	101,934	80,711	224,254
County Fees	-	-	-	-	175	175	700
Public Relations/Recruitment	3,990	295	(3,695)	3,990	1,180	(2,810)	2,950
Total Professional/Consulting Services	51,359	46,696	(4,663)	185,545	228,895	43,349	509,060
Depreciation							
Depreciation Expense	1,570	2,379	809	(7,566)	14,276	21,842	28,552
Total Depreciation	1,570	2,379	809	(7,566)	14,276	21,842	28,552
Interest							
Interest Expense	773	773	(0)	4,640	4,638	(2)	9,276
Total Interest	773	773	(0)	4,640	4,638	(2)	9,276
Total Expenses	364,540	403,800	39,260	1,964,989	2,184,340	219,350	4,429,760
Change in Net Assets	128,980	(9,163)	138,144	(841,138)	(636,304)	(204,835)	240,286
Net Assets, Beginning of Period	(1,458,186)			(488,067)			
Net Assets, End of Period	\$ (1,329,205)			\$ (1,329,205)			

Allegiance STEAM Academy - Chino

Accounts Payable Aging

December 31, 2024

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
Board On Track	2024-25813	9/1/2024	9/1/2024	\$ -	\$ -	\$ -	\$ 7,996	\$ -	\$ 7,996
Charter Impact	16754	11/30/2024	12/31/2024	-	6,370	-	-	-	6,370
LA Speech Pathology Services, Inc.	112	10/31/2024	10/31/2024	-	-	-	10,676	-	10,676
Stacy Rook	ROOK081424a	8/14/2024	8/14/2024	-	230	-	-	-	230
Waxie Sanitary Supply	82369545-R	5/3/2024	5/3/2024	-	-	-	-	(241)	(241)
				-	-	-	-	-	-
Total Outstanding Invoices				<u>\$ -</u>	<u>\$ 6,600</u>	<u>\$ -</u>	<u>\$ 18,672</u>	<u>\$ (241)</u>	<u>\$ 25,031</u>

Allegiance STEAM Academy - Fontana

Accounts Payable Aging

December 31, 2024

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
Board On Track	2024-25813	09/01/24	9/1/2024	\$ -	\$ -	\$ -	\$ 1,999	\$ -	\$ 1,999
Dodgers Tickets LLC	DODGER121024	12/10/24	1/9/2025	-	160	-	-	-	160
Marlin Leasing Corp	21357640	07/19/24	7/19/2024	-	-	-	2,258	-	2,258
McGraw Hill LLC	130842325001	12/01/23	12/31/2023	-	-	-	-	(9,894)	(9,894)
McGraw Hill LLC	130803698001	12/01/23	12/31/2023	-	-	-	-	(7,791)	(7,791)
McGraw Hill LLC	130645507001	11/15/23	12/15/2023	-	-	-	-	(150)	(150)
Nadia Torres	24-001	03/12/24	3/12/2024	-	-	120	-	-	120
				-	-	-	-	-	-
Total Outstanding Invoices				<u>\$ -</u>	<u>\$ 160</u>	<u>\$ 120</u>	<u>\$ 4,257</u>	<u>\$ (17,834)</u>	<u>\$ (13,297)</u>

Allegiance STEAM Academy - Chino

Check Register

For the period ended December 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
Account# 2824				
60302	Andrea Lopez Barillas	Wait Time Penalties	12/2/2024	\$ 1,444.43
60303	San Bernardino County Superintendent of Scho	ASA STR Chino 11/2024	12/5/2024	162,624.84
60304	Discovery Cube Orange County	Field Trip, Deposit	12/12/2024	150.00
60305	Dodgers Tickets LLC	4th Grade Chino Dodgers STEAM Day - CH	12/17/2024	648.80
ACH	Valorie Armijo	Devin Renteria	12/9/2024	137.58
ACH	Sophia Lou	Austin Xia	12/9/2024	83.74
ACH	Setje Brinkmann	Annika/Leyna Zare	12/9/2024	41.30
ACH	Wayne Pang	Wayne Pang	12/9/2024	40.00
ACH	Jacqueline Williams	IEP Room Supplies, Mileage, OT Test Kits, Chino	12/9/2024	666.80
ACH	Allyson Jaramillo	Darla M Jaramillo	12/9/2024	15.00
ACH	Shravan Boora	Sasha Boora	12/9/2024	86.26
ACH	Ana Martinez	Jacob Okeke	12/9/2024	61.32
ACH	Brenda Chen	Andrew/Emily Chen	12/9/2024	115.46
ACH	Aracely Lopez	Ethan L Lopez	12/9/2024	18.00
ACH	Ana Erika Macias	Ella R Cordero	12/9/2024	72.36
ACH	Sam Agustin	Hayden E Agustin	12/9/2024	23.40
ACH	Braille Abilities, LLC	SPED, VI/O&M Service	12/9/2024	8,503.38
ACH	Danille Liso	Jared/Anthony Liso	12/9/2024	34.98
ACH	Rachel Culver	Anndylan R Culver	12/9/2024	21.86
ACH	Fong Guok	Reese Tiang	12/9/2024	15.94
ACH	Cindy Aguilar	Reimb, Cindy Aguilar	12/9/2024	40.00
ACH	Rylee Borges	Rylee Borges	12/9/2024	40.00
ACH	Socorro Batres-Saldivar	Avah Saldivar	12/9/2024	20.96
ACH	Ashley Alvarez	Yearbook Reimbursement	12/9/2024	40.00
ACH	Serina Quan	Nathan/Rilee Quan	12/9/2024	26.98
ACH	Anjun Ren	Joanna Z Cao	12/9/2024	34.60
ACH	Allegiance STEAM Academy	Emily C Lahip	12/9/2024	21.02
ACH	Rose Arevalo	Noah A Benavides	12/9/2024	17.80
ACH	Scoot.education	Substitutes, SPED,Gen Ed,Updated charge rate to long-term for	12/9/2024	7,246.00
ACH	Samantha Odo	Brandon/Lauren Odo	12/9/2024	84.10
ACH	Veronica Beckett	Paulina Beckett	12/9/2024	18.20
ACH	Alyia Christenson	Brenn Christenson	12/9/2024	30.94
ACH	Cindy Romero	Sophia M Gomez	12/9/2024	16.86
ACH	Ruby Sinha	Siya Sinha	12/9/2024	75.84
ACH	Andre Mulyono	Viera A Mulyono	12/9/2024	27.48
ACH	Reanna Padilla	Malani L Padilla	12/9/2024	30.24
ACH	Akiko Jun	Katherine K Jun	12/9/2024	29.50
ACH	Coleen Okamoto	Makena/Kennedy Okamoto	12/9/2024	36.80
ACH	John Shipes	John Shipes	12/9/2024	40.00
ACH	Trisha Lopez	Ezekiel Lopez	12/9/2024	17.92
ACH	Tao Lu	Noah Tang	12/9/2024	66.28
ACH	Quanru Li	Sammuel Zhao	12/9/2024	66.78
ACH	Carlene Lai	Kaden Tsung	12/9/2024	70.14
ACH	Disha Desai	Aarav/Charvi Desai	12/9/2024	44.66
ACH	Alannah Ali	Amare C Carter	12/9/2024	15.04
ACH	Ning Ma	Emma Liu	12/9/2024	16.42
ACH	Annie Lin	Anson/Anthony Chen	12/9/2024	108.78
ACH	Cintas Corporation #150	Facilities	12/9/2024	219.98
ACH	Christine Culwell	Sydney K Culwell	12/9/2024	35.58
ACH	Patricia Kikuchi	Cannon Saputra	12/9/2024	18.00
ACH	Diana Ronquillo	Adam Moreno	12/9/2024	33.80
ACH	Clarissa Lopez	Logan D Lopez	12/9/2024	23.90
ACH	Alice Herrera	Alice Herrera	12/9/2024	29.14
ACH	Ana Huerta	Anahi/Julian Perezchica	12/9/2024	35.60
ACH	Vonny Hadi	Jedidiah Hadi	12/9/2024	19.00
ACH	Rachel Tamura	Lucas M Tamura	12/9/2024	43.96
ACH	Maranda Claro	Maranda Claro	12/9/2024	40.00
ACH	Shino Nishio Choe	Mina Choe	12/9/2024	18.00
ACH	Veronica Olmos	Valentino Olmos	12/9/2024	24.66
ACH	Pei Ching Lai	Erin/Richard Chen	12/9/2024	33.70
ACH	Erica Jones	Avery/Jeremiah Jones	12/9/2024	42.62
ACH	Rhonda Charlson	Trevor Charlson	12/9/2024	25.14
ACH	Trisha Lopez	Kelliya/Kiana Norwood	12/9/2024	87.58
ACH	Melissa Gil-Colon	Melissa Gil-Colon	12/9/2024	40.00
ACH	Clarissa Castro	Eden Del Rosario	12/9/2024	60.24
ACH	Charter Impact	Business Management Services & Payroll & Ret Services	12/9/2024	35,100.00
ACH	Instruction Partners	Prof Devt, Silicon Schools	12/9/2024	13,928.00
ACH	Rena Ferralez	Kayla M Fisher	12/9/2024	37.92
ACH	Kristen Fredericks	Reimbursement, Fredericks	12/16/2024	138.80
ACH	Waxie Sanitary Supply	Facilities	12/16/2024	1,358.30
ACH	Kiran Immadisetty	Jayesh Immadisetty	12/24/2024	19.80
ACH	Lajeen Spencer	Micaiah R Spencer	12/24/2024	34.30
ACH	Julie Leonard	Amber/Aerin Leonard	12/24/2024	44.10
ACH	Justin Yu	Andy Yu	12/24/2024	32.24
ACH	Laura Smith	Savannah Smith	12/24/2024	20.00
ACH	Haiyan Zhou	Angie Huang	12/24/2024	80.24
ACH	Irina Hardy	Alexander/Aden Hardy	12/24/2024	25.58
ACH	Margarita G. de Cosio	Luisangel Cosio	12/24/2024	42.28
ACH	LA Speech Pathology Services, Inc.	SPED, Speech Services	12/24/2024	34,101.00
ACH	Marlin Leasing Corp	Fontana Printing	12/24/2024	1,800.32
ACH	Julie Serna	Logan Serna	12/24/2024	12.72
ACH	Braille Abilities, LLC	SPED, VI/O&M Service	12/24/2024	4,666.80
ACH	Hazel Pascual	Joshua Pascual	12/24/2024	20.82

Allegiance STEAM Academy - Chino

Check Register

For the period ended December 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
ACH	ChromebookParts.com	IT, ChromebookParts Service/Repairs, Ticket #R28282/#R26518	12/24/2024	495.54
ACH	Marisol Hernandez	Manuel/Mia Hernandez	12/24/2024	37.00
ACH	Helen Yu	Jemuel/Nathanael Yu	12/24/2024	34.00
ACH	Na Yee	Maddison Yee	12/24/2024	139.60
ACH	Cintas Corporation #150	Facilities	12/24/2024	329.97
ACH	Francisco Chong	Arianna E Chong	12/24/2024	75.17
ACH	Nancy Flores	Benjamin Flores	12/24/2024	47.92
ACH	Waxie Sanitary Supply	Facilities	12/24/2024	2,820.28
ACH	Callie Moreno	Reimbursement	12/24/2024	76.76
ACH	M and M Sports	Student, Leadership T-shirts, AFS ELOP	12/24/2024	141.64
ACH	PowerSchool Group, LLC	Enrollment Charter for PS SIS (630) 80% CH	12/24/2024	8,814.96
ACH	Adobe Inc	Acrobat Pro/Premiere Pro/Creative Clouds All Apps	12/24/2024	290.02
ACH	Alison Cambuzzi	Reimbursement, Bandy's budget	12/24/2024	26.59
ACH	Marcia Brenner Associates	PowerSchool Plugin - Webinar	12/24/2024	144.00
ACH	Natalie Avila	Joshua/Teresa Avila	12/24/2024	63.90
ACH	Heuw Antonius	Gavriel Antonius	12/24/2024	59.12
ACH	Lana Henry	Bianca Dent	12/24/2024	18.36
ACH	Melanie Gonzalez	Madelyn/Christian Gonzalez	12/24/2024	30.00
ACH	Maria Barajas	Victoria Barajas	12/24/2024	16.98
ACH	Neethu Jayanand	Jia Jayanand	12/24/2024	95.80
ACH	Scoot.education	Substitutes, Special Ed & GenEd	12/24/2024	11,911.00
ACH	Maria Sotomayor	Ayden Salgado	12/24/2024	16.50
ACH	Renee Sales	Reimbursement, Mileage, Postage, Certified Mail	12/24/2024	61.38
ACH	Amanda Tolliver	Yearbook Reimbursement, Amanda Tolliver	12/24/2024	40.00
ACH	Gina Sullivan	Julia Sullivan	12/24/2024	57.60
ACH	Jemima Galan	Hendrix Galan	12/24/2024	32.82
ACH	Kalvin Ros	Kalisa Ros	12/24/2024	19.90
ACH	Natalie Gonzaga	Madison Gonzaga	12/24/2024	37.10
ACH	Charter Impact	Payroll & Retirement Services, Business Management Services -	12/24/2024	35,517.76
ACH	Instruction Partners	Funding through Silicon Schools	12/24/2024	6,964.00
ACH	Gisele Chiquito Leon	Ethan Leon	12/24/2024	21.40
ACH	Grace Hsu	Bradley Chu-Chen	12/24/2024	33.90
ACH	Gustine Martinez	Mackenzie Guerrero	12/24/2024	32.56
ACH	Melissa Engols	Malcolm Engols	12/24/2024	22.92
ACH	Lydia Beltran	Yearbook Reimbursement, Lydia Beltran	12/24/2024	40.00
ACH	Action Awards, Inc	AFS ELOP	12/24/2024	327.05
ACH	Lillian Aguilera	Dylan Orantes	12/24/2024	16.20
ACH	Lady Ennin	Elijah Acosta	12/24/2024	15.18
ACH	Grace Turnbaugh	Maximus Turnbaugh	12/24/2024	35.50
ACH	Citizens Business Bank	Returned Deposit Items Check 361	12/2/2024	383.00
ACH	Anthem Blue Cross	Health Insurance	12/2/2024	78,456.10
ACH	WageWorks, Inc.	Wage Works Receivable	12/2/2024	75.00
ACH	Inova	Payroll Taxes - 12/03/24	12/3/2024	11.36
ACH	CharterSafe	FY2425 Package Premium & Workers Comp Dec24	12/5/2024	21,228.00
ACH	CharterSafe	FY2425 Package Premium Dec24	12/5/2024	5,307.00
ACH	Citizens Business Bank	Returned Deposit Items Check 1000	12/5/2024	383.00
ACH	Inova	Payroll Taxes - 12/10/24	12/6/2024	13,814.14
ACH	Attuned Education Partners	SY24-25 Spark Survey Software	12/9/2024	3,940.00
ACH	Inova	Payroll Taxes - 12/17/24	12/17/2024	175.99
ACH	Anthem Life	Insurance - 01/25	12/17/2024	941.84
ACH	Inova	Payroll Taxes - 12/18/24	12/18/2024	210.65
ACH	Inova	Payroll Taxes - 12/24/24	12/20/2024	144,414.38
ACH	Kaiser Foundation Health Plan	Health Insurance - (No Backup)	12/20/2024	49,422.78
ACH	WageWorks, Inc.	Wage Works Receivable	12/23/2024	75.00
ACH	Inova	Payroll Taxes - 12/24/24 (No Backup)	12/24/2024	99.92
ACH	Inova	Payroll Taxes - 12/24/24 (No Backup)	12/24/2024	14.06
ACH	Anthem Blue Cross	Health Insurance - 01/25	12/30/2024	27,550.93
ACH	Optiva IT	IT Svcs	12/30/2024	7,384.00
ACH	Anthem Life	Insurance - 01/25	12/30/2024	926.46
ACH	Anthem Life	Insurance - 12/24	12/30/2024	967.79
ACH	Board On Track	BoardOnTrack Membership - 09/01/24 - 08/31/25	12/31/2024	7,996.00
ACH	CalPERS	PERS Payment 11/24	12/31/2024	41,291.13
ACH	CalPERS	PERS Payment 11/24	12/31/2024	5,889.23
Total Disbursements Issued in December				\$ 755,301.05

Allegiance STEAM Academy - Fontana

Check Register

For the period ended December 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
Account# 2247				
80192	San Bernardino County Superintendent of Schools	ASA Fontana 11/2024	12/5/2024	\$ 35,031.62
ACH	Scoot.education	Substitutes, GenEd	12/9/2024	1,439.00
ACH	Jacqueline Williams	Mileage	12/9/2024	39.33
ACH	Carmelita Lopez	Reimbursement, Mileage	12/9/2024	495.80
ACH	Printer Copier Guys	Printing	12/24/2024	2,008.26
ACH	Leslie Ortiz	Reimbursement, L. Ortiz AFS	12/24/2024	246.32
ACH	Charter Impact	Payroll and Retirement Services	12/24/2024	1,098.24
ACH	PowerSchool Group, LLC	20% FO	12/24/2024	2,203.74
ACH	Fontana Unified School District	FUSD, FUA Locust Elementary	12/24/2024	21,222.54
ACH	Instruction Partners	Funding through Silicon Schools	12/24/2024	6,964.00
ACH	Boys & Girls Club of Fontana	AFS, ELOP	12/24/2024	22,638.28
ACH	Quality Instant Printing	Printing, Banners	12/24/2024	124.06
ACH	Marlin Leasing Corp	Printing Services	12/24/2024	376.00
ACH	Adobe Inc	Acrobat Pro/Premiere Pro/Creative Clouds All Apps	12/24/2024	72.50
ACH	Marcia Brenner Associates	PowerSchool Plugin - Webinar	12/24/2024	36.00
ACH	Scoot.education	Substitutes, Gen Ed & Special Ed	12/24/2024	7,350.00
ACH	Niche.com, Inc	ASA Fontana PCSGP	12/24/2024	3,990.00
ACH	Visser Bus Service	Field Trip, Bus Transportation - Aquarium of the Pacific	12/24/2024	1,842.50
ACH	Ashley Delk	IM Budget	12/24/2024	6.00
ACH	Ring LLC	FO Front Office access to Ring	12/24/2024	99.99
ACH	Attuned Education Partners	SY24-25 Spark Survey Software	12/9/2024	985.00
ACH	Lease Services	Lease	12/16/2024	726.19
ACH	Anthem Blue Cross	Health Insurance - 01/25	12/30/2024	10,820.39
ACH	Optiva IT	IT Svcs	12/30/2024	4,941.00
ACH	Anthem Life	Insurance - 01/25	12/30/2024	269.89
ACH	Anthem Life	Insurance - 12/24	12/30/2024	269.89
ACH	Board On Track	BoardOnTrack Membership - 09/01/24 - 08/31/25	12/31/2024	1,999.00
ACH	Anthem Life	Insurance	12/17/2024	300.23
ACH	Kaiser Foundation Health Plan	Health Insurance - (No Backup Dec24)	12/20/2024	<u>3,608.30</u>
Total Disbursements Issued in December				<u>\$ 131,204.07</u>

Allegiance STEAM Academy - Chino

Check Register - greater than \$2,000

For the period ended December 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
Employee Benefits				
ACH	Anthem Blue Cross	3401 - Health and Welfare	12/2/2024	78,456.10
60303	San Bernardino County Superintendent of Schoo	9513 - STRS	12/5/2024	162,624.84
ACH	CharterSafe	3601- Workers Compensation	12/5/2024	21,228.00
ACH	CharterSafe	3601- Workers Compensation	12/5/2024	5,307.00
ACH	Inova	3301/3311/9512 - Payroll taxes	12/6/2024	13,814.14
ACH	Inova	3301/3311/9512 - Payroll taxes	12/20/2024	144,414.38
ACH	Kaiser Foundation Health Plan	3401 - Health and Welfare	12/20/2024	49,422.78
ACH	Anthem Blue Cross	3401 - Health and Welfare	12/30/2024	27,550.93
ACH	CalPERS	3202/9514-PERS	12/31/2024	41,291.13
ACH	CalPERS	3202/9514-PERS	12/31/2024	5,889.23
				549,998.53
Books and Supplies				
ACH	Attuned Education Partners	4305 - Software	12/9/2024	3,940.00
ACH	Waxie Sanitary Supply	4310 - Office Expenses	12/24/2024	2,820.28
ACH	PowerSchool Group, LLC	4305 - Software	12/24/2024	8,814.96
ACH	Board On Track	4305 - Software	12/31/2024	7,996.00
				23,571
Subagreement Services				
ACH	Braille Abilities, LLC	5102 - Special Education	12/9/2024	8,503.38
ACH	Scoot.education	5103 - Substitute Teachers	12/9/2024	7,246.00
ACH	LA Speech Pathology Services, Inc.	5102 - Special Education	12/24/2024	34,101.00
ACH	Braille Abilities, LLC	5102 - Special Education	12/24/2024	4,666.80
ACH	Scoot.education	5103 - Substitute Teachers	12/24/2024	11,911.00
				66,428.18
Professional/Consulting Services				
ACH	Instruction Partners	5804 - Professional Development	12/9/2024	13,928.00
ACH	Charter Impact	5811 - Management Fee	12/9/2024	35,100.00
ACH	Charter Impact	5811 - Management Fee	12/24/2024	35,517.76
ACH	Instruction Partners	5804 - Professional Development	12/24/2024	6,964.00
ACH	Optiva IT	5801 - IT	12/30/2024	7,384.00
				98,893.76
Total Disbursement over \$2,000				\$ 738,891.71

Allegiance STEAM Academy - Fontana

Check Register - greater than \$2,000

For the period ended December 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
Employee Benefits				
80192	San Bernardino County Superintendent of Schools	9513 - STRS	12/5/2024	35,031.62
ACH	Kaiser Foundation Health Plan	3401 - Health and Welfare	12/20/2024	3,608.30
ACH	Anthem Blue Cross	3401 - Health and Welfare	12/30/2024	10,820.39
				49,460.31
Books and Supplies				
ACH	PowerSchool Group, LLC	4305 - Software	12/24/2024	2,203.74
				2,203.74
Subagreement Services				
ACH	Scoot.education	5103 - Substitute Teachers	12/24/2024	7,350.00
ACH	Boys & Girls Club of Fontana	5106 - Other Educational Consultants	12/24/2024	22,638.28
				29,988.28
Professional/Consulting Services				
ACH	Instruction Partners	5804 - Professional Development	12/24/2024	6,964.00
ACH	Niche.com, Inc	5815 - Public Relations	12/24/2024	3,990.00
ACH	Printer Copier Guys	5808 - Printing	12/24/2024	2,008.26
ACH	Fontana Unified School District	5812 - District Oversight Fee	12/24/2024	21,222.54
ACH	Optiva IT	5801 - IT	12/30/2024	4,941.00
				39,125.80
Total Disbursement over \$2,000				\$ 120,778.13