



Arizona Charter Schools Program
Arizona Department of Education

Mission: AZ Charter School Program Ensures High-Quality Educational Choices by
Selecting, Monitoring, and Assisting Transformative Leaders

**Arizona Charter Schools Program
Start-up Grant Project Years 2023-27 Subgrantee*
Site -Based Application**

** In compliance with Uniform Guidance 2 CFR §200.330, AZCSP awardees have been determined to be subrecipients of CFDA 84.282 A awarded to the Arizona Department of Education, Charter Schools Program, October 1, 2018. Subrecipients will also be known as non-federal entities.*

Purpose

Arizona Charter Schools Program is to, from the amount available (ESEA §4302(b)(3)), support the startup of new charter schools, the replication of high-quality charter schools, and the expansion of high-quality charter schools on a competitive basis (ESEA §4303 (b) (1)).

Eligibility

The applicant must apply for the startup subgrant to obtain assistance in planning, program design, and the initial implementation of its charter schools. The entity applying for this grant must be a Not for Profit organization registered and in good standing with the Arizona Corporation Commission at the time of the application submission.

Applicants can apply in 2021 if they meet the following conditions:

1. the applicant has already submitted its charter application to the Arizona State Board for Charter Schools (ASBCS) by June 16, 2021 or,
2. the applicant must have an ASBCS approved replication application approved by December 17, 2021 or,
3. the applicant must have an ASBCS approved expansion application approved by December 17, 2021.
4. New Arizona State University (ASU) sponsored charter schools must also be approved by December 17, 2021.

Before the non-profit organization can receive the AZCSP application, it must complete and submit the Arizona Charter Schools Program Grant Eligibility Form and the applicant Registration Form. Both forms are available at the AZCSP website: <http://www.azed.gov/charter-school-program/>.

Notice

1. The charter school must meet the federal definition of a charter school found in ESEA §4310(2).
CHARTER SCHOOL —The term “charter school” means a public school that—
 - a. in accordance with a specific State statute authorizing the granting of charters to schools, is exempt from significant State or local rules that inhibit the flexible operation and management of public schools, but not from any rules relating to the other requirements of this paragraph;
 - b. is created by a developer as a public school, or is adapted by a developer from an existing public school, and is operated under public supervision and direction;
 - c. operates in pursuit of a specific set of educational objectives determined by the school’s developer and agreed to by the authorized public chartering agency;
 - d. provides a program of elementary or secondary education, or both;
 - e. is nonsectarian in its programs, admissions policies, employment practices, and all other operations, and is not affiliated with a sectarian school or religious institution;
 - f. does not charge tuition;
 - g. complies with the Age Discrimination Act of 1975, title VI of the Civil Rights Act of 1964, title IX of the Education Amendments of 1972, section 504 of the Rehabilitation Act of 1973, the Americans with Disabilities Act of 1990 (42 U.S.C. 12101 et seq.), section 444 of the General Education Provisions Act (20 U.S.C. 1232g) (commonly referred to as the “Family Educational Rights and Privacy Act of 1974”), and part B of the Individuals with Disabilities Education Act;
 - h. is a school to which parents choose to send their children, and that—
 - i. admits students on the basis of a lottery, consistent with section 4303(c)(3)(A), if more students apply for admission than can be accommodated; or
 - ii. in the case of a school that has an affiliated charter school (such as a school that is part of the same network of schools), automatically enrolls students who are enrolled in the immediate prior grade level of the affiliated charter school and, for any additional student openings or student openings created through regular attrition in student enrollment in the affiliated charter school and the enrolling school, admits students on the basis of a lottery as described in clause (i);
 - i. agrees to comply with the same Federal and State audit requirements as do other elementary schools and secondary schools in the State, unless such State audit requirements are waived by the State;
 - j. meets all applicable Federal, State, and local health and safety requirements;
 - k. operates in accordance with State law;
 - l. has a written performance contract with the authorized public chartering agency in the State that includes a description of how student performance will be measured in charter schools pursuant to State assessments that are required of other schools and pursuant to any other assessments mutually agreeable to the authorized public chartering agency and the charter school.
2. The proposed school shall meet one of the following definitions of educationally disadvantaged:
 - a. A school serving at least 40% racially and ethnically diverse students; or
 - b. A school serving at least 40% economically disadvantaged students eligible for federal lunch program support; or
 - c. A school serving at least 40% students with disabilities; or

- d. A school serving at least 40% English Language Learners (ELL).
Select one of the four categories on page 3 of the accompanying AZCSP Eligibility Form.

3. To receive a replication or expansion subgrant, the applicant must demonstrate that it is a high quality charter school as per ESEA §4310 (8).

HIGH-QUALITY CHARTER SCHOOL. —The term “high-quality charter school” means a charter school that—

- a. shows evidence of strong academic results, which may include strong student academic growth, as determined by a State;
- b. has no significant issues in the areas of student safety, financial and operational management, or statutory or regulatory compliance;
- c. has demonstrated success in significantly increasing student academic achievement, including graduation rates where applicable, for all students served by the charter school; and
- d. has demonstrated success in increasing student academic achievement, including graduation rates where applicable, for each of the subgroups of students, as defined in section 1111(c)(2), except that such demonstration is not required in a case in which the number of students in a group is insufficient to yield statistically reliable information or the results would reveal personally identifiable information about an individual student.

The mission statement of the Arizona State Board for Charter Schools (“Board”) is: “To improve public education in Arizona by sponsoring charter schools that provide quality educational choices.” In the fall of 2006, the Board approved an application process for the replication of existing high-quality charter schools. Thus, AZCSP adopts the Board’s replication eligibility criteria to define “High-Quality Charter School” that meets all criteria described below.

Academic Performance Criteria

An academic dashboard for each school operated by the charter holder is available through the Arizona State Board for Charter Schools (ASBCS) online system.

The academic framework includes two indicators. Schools are evaluated by one of the following indicators:

1. *State Accountability: State Accountability is the default indicator used to evaluate the academic performance of all charter schools sponsored by the Board. This indicator includes two measures:*
 - *The letter grade of each school operated by the charter holder as assigned through [Arizona’s A–F Letter Grade Accountability System](#), and*
 - *State designations for school improvement.*
2. *School-Specific Academic Goals: A charter holder that operates a school that serves a special population that does not have an achievement profile established by the State Board of Education for state accountability pursuant to A.R.S. § 15-241(I) may petition the Board to adopt unique, school-specific academic performance standards. Only charter schools that have been approved by the Board to use the substitute indicator of school-specific academic goals will be evaluated under this indicator.*

Free Standing Charter School

- *A minimum Overall Rating of “Above Standard” on the academic dashboard in each of the last two years when data are available that includes the grade levels operated.*

Charter Management Organization (CMO) or Network Schools

- *75 percent or more of the schools operated by the charter holder must have a minimum Overall Rating of “Meets Standard” in the most recent fiscal year presented on each school’s academic dashboard.*
- *If the Board determines that one or more certain Associated Schools are excluded for academic purposes, then 100 percent of the remaining Associated Schools must have a minimum Overall Rating of “Meets Standard”.*

Financial Performance Criteria

[A financial dashboard](#) for the charter holder is available through ASBCS online system.

Free Standing Charter School

The charter holder has no measure rated “Falls Far Below Standard” for the most recent fiscal year presented on the charter holder’s dashboard.

Charter Management Organization (CMO) or Network Schools

75 percent or more of all Associated Charters have no measure rated “Falls Far Below Standard” for the most recent fiscal year presented on the Associated Charters’ dashboards. If one or more Associated Charters are excluded for financial performance purposes, then 100 percent of the remaining Associated Charters must have no measure rated “Falls Far Below Standard” for the most recent fiscal year presented on the Associated Charters’ dashboards.

Operational Performance Criteria

[An operational dashboard](#) for the charter holder is available through ASBCS online system.

Free Standing Charter School

The charter holder meets the operational performance standard for the most recent completed fiscal year and the current evaluated year.

Charter Management Organization (CMO) or Network Schools

75 percent or more of its Associated Charters meets the operational performance standard for the most recently completed fiscal year and the current evaluated year.

Compliance Criteria

The charter holder and its Associated Charters must be in compliance with its charter, other contractual agreements with the Board, and all applicable federal and state laws as evidenced by [Compliance Checks Policy Statement](#) conducted by the Board.

4. A subgrant may be no more than 5 years of which no more than 18 months can be used for planning and program design. ESEA §4303(d)(1)(B) & 4303(h)(1)(B).
5. AZCSP encourages applicants to propose academic programs and instructional practices that work for all students including serving students in rural communities.
6. Allowable costs are described in the Budget Narrative Section G. Instructions for describing Planning and Implementation activities are in the Budget Narrative Section G.

Application Evaluation

The AZCSP grant is aligned with the US Department of Education Charter Schools Program Priorities and the submitted application will be scored in light of these priorities. All applicants will be subject to review of previous state and federal education performance. *2 CFR §200.205 (1)* The Evaluation Criteria are provided to assist in meeting the expectations of the application. It is not the application.

Application Submission

In preparing the application for submission, use 12-point Times New Roman, Arial or Calibri font, double line spacing, and 1-inch margins. Tables may be in an 11-point font.

Submit in pdf format to AZCharterSchoolProgram@azed.gov

Application deadline is **October 11, 2021, 11:59 PM (MST)**

Capacity interview will be held during the week of November 15, 2021.

Application Assistance

In-person application assistance is available in public trainings provided by AZCSP staff. Locations and dates are posted on the AZCSP webpage: <http://www.azed.gov/charter-school-program/>. Important written information regarding the application, its policies and procedures are also located on the AZCSP web page. AZCSP recommends applicants to attend the public training opportunities and to use the resources provided.

Note: Select highlighted boxes to insert your responses.

AZCSP 2023-27 Application

- The term *District* in Grants Management Funding Applications refers to the charter LEA.
- The following application is a Site-based Application.
 - Sections A – D are *District* level questions. All questions regarding governance refer to the District.
 - Sections E – G are *School-site* level questions.
- All questions in this application must be answered.

District questions:

- A. ESEA Part C 4303 Compliance – Total Points Possible: 10 points** *(It is recommended that applicants review the following citations from ESEA Title IV, Part C Expanding Opportunity Through Quality Charter Schools. Failure to address them accurately and completely will disqualify the application from consideration. Links to ESEA Title IV, Part C, 4301 et. al, CSP Nonregulatory Guidance, and Office of Management & Budget Uniform Guidance can be found at the AZCSP Website.)*

Scoring Section

1. A description of how school governance is prepared to continue to operate once the subgrant funds are no longer available. **(1 point)** *ESEA Title IV, Part C, Sec.*

4303(f)(1)(A)(vi)(II)

[Funds from this grant will be used in for one-time expenses such as library books, P.E equipment, and technology(smartboards, laptops, iPad/tablets, hotspots, computer storage,3-D printers, engravers) ; PTAAA will be able to fund upgrades and replacements as needed using the projected positive fund balance. CSP grant funds will also support parent and staff training(Parent training, PLTW and SEL training) PTAAA’s Governing Board will fund these continuing programs using public school equalization funding. PTAAA qualifies for federal and state entitlement grants(including Title I, Title II, Title III, IDEA and Prop 301) due to serving an 82% FRL student population. Since its inception, PTAA consistently seeks grant

opportunities and has a strong record of successful federal and state grant awards. Additionally, PTAA has secured funds totaling \$1,100,000 as part of their start up budget. PTAA also anticipates a positive fund balance at year end for each of the next three years based upon anticipated enrollment (which increases from 500 to 925 students during the first three years of operation) which will generate State funding, secured funds (Prop 301) and Federal funds outlined above. If at any time the enrollment figures are not met, PTAA is prepared to decrease costs as necessary to maintain a positive fund balance.]

2. A description of how the eligible applicant will support recruitment and enrollment practices to promote inclusion of all students, including by eliminating any barriers to enrollment for educationally disadvantaged students including foster youth and unaccompanied homeless youth. **(2 points)** *ESEA Title IV, Part C, Sec. 4303(f)(1)(A)(viii)(I)*

[PTAAA's **Student Recruitment:** Our ongoing recruitment efforts are broad-based and aimed at notifying students and families who might not otherwise know about the school that this is a viable, attractive school option. Outreach to disadvantaged students includes:

Students with disabilities: Marketing materials specifically describe how students with disabilities benefit from PTAAA programming. We encourage all students to apply and describe the services and systems that are in place to ensure students' individualized education plans (IEPs) are implemented with fidelity. Outreach efforts target social workers, nonprofits, and health and welfare agencies that cater to and serve students with disabilities.

English language learner (ELL) students: Marketing materials and applications are made available in languages other than English, with an emphasis on Spanish. Bilingual recruiters

attend PTAAA events. Advertisements in Spanish language media outlets, including newspapers and radio, are placed to target non-monolingual-speaking families. Recruitment efforts include joining local Hispanic parent trainings and setting up information tables at cultural institutions and local places of faith that serve Latinx parishioners before and after Spanish language services and at local grocery stores that cater to Latinos. Spanish-speaking personnel are hired and available to families wishing more information on the school. Translation is offered during open houses and information sessions to ensure all other-than-English-speaking families have access.

Families in Poverty: Our strategy includes neighborhoods where students live in poverty. A door-to-door outreach campaign provides the opportunity for us to meet and greet potential families. PTAAA representatives, including bilingual recruiters, attend community and sporting events in target communities and distribute flyers or establish information kiosks at local parks and recreations centers, libraries, Boys & Girls Clubs, early childhood programs, food banks, homeless shelters, and other institutions that provide services to youth from low socio-economic backgrounds.

Low-Performing Students or Students at Risk of Academic Failure: PTAAA communicates specific features of the academic program (STEAM, PBL, PTECH, etc.) designed to accelerate the achievement of academically low-performing or at-risk students and prepare all students for college. PTAAA representatives focus recruitment efforts on families who may have less access to information about local school choices and will purposefully reach out to organizations that serve academically low-performing students.

Enrollment Calendar: Parents of students wanting to attend PTAAA may apply during the school's open enrollment period, which takes place from **January 1 to January 31st each year**, or as otherwise set by the administration. Enrollment forms will be available at campus offices and online through the school's website during the enrollment period.

If fewer applications than spots available are received, students will be offered admission on a first-come, first-served basis. Parents will be notified by email and letter. Parents must accept or decline offers of enrollment within 14 days.

If PTAAA receives more applications than it has spots available in any grade level, it will conduct a random lottery. Each applicant selected during the lottery (until all open seats are filled) will be offered admission. Once all enrollment spots have been filled by the lottery, the lottery will continue, and applicants will be placed on a waiting list in the order in which they are drawn.

The lottery process shall commence within one week after the end of the open enrollment period. All students for whom an Intent to Enroll was received prior to the end of the open enrollment period and are eligible for enrollment will be assigned a unique identification number and placed on a list (by number). The list will be sorted using computer-generated, randomized numbers. Enrollment vacancies will be filled by grade, beginning with the highest grade for which there is one or more vacancies, and will continue in descending order (grade five, grade four, grade three, and so forth) until all vacancies are filled for all grades. Following priority enrollment as noted above, enrollment invitations will be extended to students in order of their date of submission for intent to enroll. To ensure authenticity and integrity of the lottery process, no fewer than two Directors of the Board and the Principal will oversee the randomization of

computer-generated, date-stamped order assignments; the final sort will be printed and signed by all witnesses.

If a vacancy arises before the commencement of the next school year, the individual on the waiting list with the lowest number assignment will be offered admission and then removed from the waiting list. If an application is received after the application period has passed, the applicant's name will be added to the waiting list behind the names of the applicants who timely applied. Families offered an enrollment seat will be sent a registration packet with instructions for registering. This notice will be sent **no later than April 1st**. Families must complete and return the registration packet by the published deadline in order to secure enrollment. If an enrollment offer is declined or if the enrollment registration packet is not completed by the established deadline, that child's seat will be offered to the next potential student on the waiting list.

Exceptions to Lottery Process: Federal guidelines permit PTAAA to exempt from the lottery students who are already attending the school; siblings of students already admitted to or attending PTAAA, and children of the school's founders, teachers, and staff, so long as the total number of those students does not exceed 20% of enrollment. Public meetings, website information, social media, posted notices, appropriate news press releases, and other methods approved by the Board of Directors and school admins will provide adequate time and opportunity for all interested parents to submit Intent to Enroll forms prior to the lottery.

Non-discrimination Statement as Part of the School's Admission Policy

It is the policy of Pioneer Technology & Arts Academy (the "School") to comply with all state and federal regulations regarding admission and not to discriminate during the admission and the

lottery process on the basis of gender, national origin, ethnicity, religion, disability, academic, artistic, athletic ability, or the district the child would otherwise attend.

Application Requirement

The School requires applicants to submit a complete application form in order to be considered for admission.

Lottery Provisions

A “lottery” for purposes of this policy is a random selection process that determines the order of enrollment of student applicants. A lottery is to be conducted if the number of applicants exceeds the maximum enrollment. The lottery shall take place within fifteen days after the closing date of the application period. The lottery will be conducted via lottery selection software. The principal or designee of each campus will conduct the computerized lottery, with supervision by at least one member of the sponsoring entity or his or her designee and a representative from the School’s Central Office. This ensures that the admissions list and the waiting list are selected randomly. Results of the lottery shall be certified by a notary public.

Development of Waiting List

The lottery will be paused momentarily after the computerized lottery fills all available seats allowed by the enrollment cap. The drawing will then continue, and the randomly selected numbers will be used to create a waiting list. As space become available, applicants will be called from the waiting list beginning with applicants with the lowest number assignment. Applicants selected by lottery will be “deemed admitted” and may proceed from provisional admission to enrollment.

Admission Process of Returning Students

Returning students (students who currently attend the School and intend to return the next school year) are exempted from the lottery if they notify the School of their intent to return for the next school year by January 15th of the current school year.

Siblings Policy and Children of the School's Founders and Employees

Siblings of returning students currently enrolled at School campus and who timely notify the School of their intent to return for the next school year are exempt from the lottery and, space permitting, are automatically enrolled. For this policy "sibling" shall mean a biological or legally adopted brother or sister residing in the same household as the applicant. Cousins, nieces, nephews and unrelated children sharing an address with the applicant are not siblings. Sibling enrollment is dependent on available space and does not guarantee enrollment of each listed sibling.

Children of the School's founders, teachers, and staff (so long as the total number of students allowed constitutes only a small percentage of the total enrollment) are exempt from lottery requirements, as permitted by federal guidance on the Charter Schools Program.

Withdrawals from School

A parent wishing to withdraw a student from school should notify or call the registrar at least 48 hours prior to withdrawal for information on specific procedures and times for withdrawals. The director or other campus administrator will verify the information when the parent arrives to provide the name of the new school, new home address, and phone number, if applicable. The formal withdrawal request must be signed for use as documentation that the student will continue to be enrolled in a school as required by the compulsory attendance laws. If a student

withdraws from enrollment, the space will be filled from the waiting list beginning with applicants with the lowest number assignment.

A student who is 18 years or older may request withdrawal without a parent's or guardian's signature.

Re-Enrollment

Students wishing to re-enroll are subject to this policy, including the procedures regarding a lottery and waiting list.

Applications Submitted Outside the Designated Application Period

If a student applies to the School outside of the designated application period, the student will be placed on a waiting list in the order of the date in which the application is received.

Documents and Information Applicants are Required to Provide

Applicants must submit a completed application form to be considered for admission. The application form must be signed and dated by the parent(s). The application form must include the following items:

- Applicant's name (first, last, and middle names)
- Applicant's birth date
- Applicant's current grade level and grade applied for
- Applicant's residential address
- Phone numbers
- Applicant's current school and district names
- Applicant's parents' name and signature
- Whether the applicant has a sibling already admitted to or attending the School

Applicants are not required to provide transcripts or other academic records until after they are offered admission.

Verification of Residency And Immunization Records for Enrollment

Verification of residency and current immunization records are required for all students enrolling. Every student enrolling for the first time must present a signed statement from a physician or documentation of immunizations as required by the Arizona Department of Health, no later than 30 days after enrolling. Students who submit an affidavit from a physician stating immunizations should not be administered for medical reasons, and students who submit an affidavit signed by the student's parent or guardian declining immunizations for reasons of conscience, will be exempt from this requirement. The parent or guardian must furnish records that verify the identity of the student.

A person's "residence," for the purpose of this policy is the true, fixed, and permanent place where the qualifying occupant ordinarily lives and sleeps, not less than four nights during the school week and to which, when temporarily absent from the residence, the occupant intends to return. In order to verify residency for enrollment, acceptable evidence of residency includes:

- Current property tax bill with parent/guardian's name and property address;
- Current rental or lease agreement with parent/guardian's name, student name, and address, as well as manager or owner's name and telephone number;

- Documents related to the purchase of the residence with the parent/guardian's name and property address;
- Mail dated within 60 days before the application date from the following sources:
 - Social Security Administration;
 - An Arizona State government agency;
 - Utility companies;
 - Credit card bill;
 - Financial institutions; including checking or savings;
 - Insurance companies;
 - State and Federal Revenue documents;
 - Paycheck information.
 - Other sources or documents demonstrating residency

If, at any time, a student's or qualifying occupant's residence is in question, the School may ask for additional documents for verification. If the parent or legal guardian cannot provide evidence of residency because the parent or legal guardian is living with a relative or friend, a notarized statement by the relative or friend may be accepted by the School with the following stipulation:

- Notarized statement must state that the parent or legal guardian and child are living with the relative/friend;
- Notarized statement must state the name of relative or friend who is on the relative who is on the relative or friend's proof of residence;

- Notarized statement must state the same address of relative or friend who is on the relative or friend's proof of residence;
- A copy of the relative or friend's proof of residence must be attached to the notarized statement (meeting the documentation criteria described above); and
- The notarized statement must be signed by same name of relative or friend who is on the relative or friend's proof of residence.

Subsequently, within 60 days, at least two current documents, the School must be provided confirmation of residency from one or more of the following sources:

- Credit card companies;
- U. S. Treasury;
- Social Security Administration, including benefits letter;
- Arizona State government agencies (including city and county agencies);
- Utility companies;
- Financial institutions including checking, savings, or investment account statements;
- Insurance companies;
- State and Federal Revenue departments.

The School may conduct home-visits, at any time, to confirm residency of applicants and enrolled students. Falsification of residence on an enrollment form is a criminal offense.

McKinney-Vento Policy Statement

“Homelessness” means lacking a fixed, regular, and adequate nighttime residence. The Superintendent or designee shall appoint a Liaison for Homeless Children and Youths to serve as the primary contact between homeless families and school staff, shelter workers, and other service providers. The liaison will also assist in obtaining necessary immunizations, if needed. If a dispute arises over the enrollment of a homeless child, he shall be immediately admitted to the School until resolution of the dispute.

Students in Foster Care: PTAAA will appoint at least one employee to act as a Foster Care Student Liaison. The Liaison will advocate for the needs of students in foster care and coordinate with various school personnel and departments to ensure that supports, practices, and best-practice strategies for serving students in foster care are implemented. The Liaison will also coordinate with community services agencies, caregivers, and advocates involved with the child welfare system.

McKinney-Vento Compliance

The School shall strive to enroll and have attend, homeless children who are not currently attending school and shall adopt policies and practices to ensure that students, including homeless children are not stigmatized or segregated on the basis of their homeless status. The School shall review and revise policies which act as barriers to the enrollment of homeless children. In determining homelessness, the School shall give consideration to factors such as

transportation, immunization, residency, birth certificates, school records and other documentation, and guardianship.

As a condition of receiving funds under the McKinney-Vento Homeless Education Assistance Improvements Act, the School shall serve homeless children according to their best interests. In determining the best interest of a child, the School shall:

1. To the extent feasible, keep a homeless child in the school of origin—the school that the child attended when permanently housed or the school in which the child was last enrolled—except when doing so is contrary to the wishes of the child’s parent or guardian;
2. Provide a written explanation to the homeless child’s parent or guardian, including a statement of appeal rights, if the School sends the child to a school other than the school of origin or a school requested by the parent or guardian; and
3. In the case of an unaccompanied youth, consider the views of the child and provide the notice required in the event of an enrollment dispute.

The School selected for attendance in accordance with the McKinney-Vento Homeless Education Assistance Improvements Act shall immediately enroll a homeless child even if the child is unable to produce records normally required for enrollment. The School shall immediately contact the last School the child attended in an attempt to obtain relevant academic and other records. If the child needs immunizations, or immunization or medical records, the School shall immediately refer the child’s parent or legal guardian to the School’s homeless liaison for assistance.

Should a dispute arise over school identification and/or enrollment thought to be homeless, the child shall be immediately admitted to the School pending resolution of the dispute. The School

shall provide the child's parent or guardian with a written explanation of the decision regarding school selection or enrollment, including the right to appeal the School's enrollment decision. The School shall also refer the child, parent, or guardian to the homeless liaison, who shall conduct a dispute resolution process as expeditiously as possible.

Discrepancies in Student Name

The Superintendent or designee shall notify the Missing Children and Missing Persons Information Clearinghouse if a child is enrolled under a name other than the name that appears on the identifying documents. If a student's records have not been received within 30 days of a request, the Superintendent or designee shall notify local law enforcement for a determination of whether the child has been reported as missing.

Food Allergy Information

The parent of each student enrolled at the School must complete a form provided by the School that discloses (1) whether the child has a food allergy or a severe food allergy that should be disclosed to the School to enable the School to take any necessary precautions regarding the child's safety and (2) specifies the food(s) to which the child is allergic and the nature of the allergic reaction.

For purposes of this requirement, the term "severe food allergy" means a dangerous or life-threatening reaction of the human body to a food-borne allergen introduced by inhalation, ingestion, or skin contact that requires immediate medical attention.

The School may also require information from a child's physician if the child has food allergies.

Food allergy information forms will be maintained in the child’s student records and shall remain confidential. Information provided on food allergy information forms may be disclosed to teachers, school counselors, school nurses, and other appropriate school personnel only to the extent consistent with Board policy and as permissible under the Family Educational Rights and Privacy Act of 1974 (“FERPA”).

Screening

The Principal or designee at each campus shall ensure that each student admitted to that campus has complied with the requirements for screening of special senses and communicative disorders, spinal screening, and a risk assessment for Type 2 diabetes or has submitted an affidavit of exemption.]

3. A description of how the eligible applicant will support all students once they are enrolled to promote retention and reduce the overuse of discipline practices. **(1 point)**

ESEA Title IV, Part C, Sec. 4303(f)(1)(A)(viii)(II)

[At PTAAA, we believe that habits of behavior play a significant part in forming habits of mind. PTAAA students strive to make the most of their educational opportunities. No less than their parents and the faculty, our students appreciate the overall environment that they help maintain for the good of the entire school community. It does not take long for our students to recognize the benefits of mutual encouragement, respect, courtesy, and helpfulness. As many students and parents gratefully attest, PTAAA is an exceptionally good place to be.

Nevertheless, our students are young and human, and they will make mistakes in speech or behavior—they are still learning how appropriately to comport themselves. Many such behavioral mistakes, while requiring correction, need not be punished. Sometimes, however,

their mistakes can be disruptive to other students and to our teachers. Therefore, for the sake of orderly and productive community life, it is necessary to discuss school expectations and sanctions so that students and families can have a blueprint for conduct which contributes to a wholesome academic environment and to each student's self-esteem and success. The philosophy of PTAAA is that students are young adults in the making who will learn civil, polite, and respectful conduct by the example of their teachers and other adults. Consequently, students will be treated with respect and courtesy by the PTAAA staff and will be expected to treat not only all adults on campus with such respect, but one another as well. Several very obvious signs of such respect are a student's willingness to refrain from talking in class when others have the floor; a respect for the property of the school and of other students; a willingness to refrain from sarcastic or critical comments towards others; and a willingness to ask (and give) forgiveness when someone has been wronged. In conjunction with parents, PTAAA has the goal of developing not only habits of good scholarship and critical inquiry, but the character traits of courtesy, promptness, forgiveness, self-control, responsibility, diligence, courage, generosity, and magnanimity. Good behavior is expected of all students. The Positive Behavior Intervention and Supports (PBIS) system of rewards tracks student behavior and provides rewards as incentives. Consequences, while not part of PBIS, are used to teach cause and effect, and to track student behavior and program success.

PBIS Model Teachers are trained to use:

Foundations:

- Settings – the physical layout of the classroom designed to be effective (and support kinesthetic engagement)

- Routines – predictable classroom routines taught and rehearsed
- Expectations – 3-5 classroom rules clearly posted, defined, and explicitly taught
- Values – shared values collaboratively developed with student input and self-reflection

Prevention:

- Supervision – reminders, prompts, and active interaction between teacher and students
- Opportunity– high rates and varied opportunities for all students to respond
- Acknowledgement – using specific praise and positive reinforcements to let students know they are meeting classroom expectations
- Prompts and Pre-corrections – reminders, before a behavior is expected, clearly describing appropriate interactions

Response:

- Error Correct – brief, contingent, and specific statements when misbehavior occurs
- Other Strategies – other ways to preempt escalation, minimize inadvertent reward of the problem behavior, create a learning opportunity for emphasizing desired behavior, and maintain optimal instructional time.

Data Systems:

- Counting – how often or how many times a behavior occurs (frequency)
- Timing – how long a behavior lasts (duration)
- Sampling – estimation of how often a behavior occurs during and interval
- ABC Cards, Incident Reports, or Discipline Referrals – information about the events that occurred before, during, and after a behavior incident

The results of data collected inform classroom interventions and supports.

Conversations in Advisory periods, in classes, and hallways generate discussions on shared values. Teacher will receive training before school starts on creative ways to incorporate these conversations. Students are trained to promote and facilitate discussion circles. That empowers them to create a safe and respectful space to talk through instead of fighting through differences. PTAAA community norms-such as classroom procedures (Enter and Begin, Be prepared and Participate, Be in Uniform, Behave Respectfully, and End and Exit) and our school values (Rigor, Respect, and Responsibility), are all reinforced daily for our students. If a student violates a norm, teachers correct with positive behavior reinforcement; if a student violates a norm for the third time, he or she will meet with the counselor and complete a Restorative Plan (R-Plans), which are guided questions that are intended to encourage self-examination in our students and teachers. We will use Google Forms for R-Plans because they expose students to technology and because all of our students' responses will be aggregated in a single spreadsheet. Filling out the form helps students identify the triggers for negative behavior and walks them through where they went wrong and what they can do next time to handle the situation better. The R-Plan uses student-friendly vocabulary, which helps minimize miscommunication. For instance, the questions on the R-Plan are directly tied to PTAAA's classroom procedures. The student then returns to class with a printout of the completed R-Plan, so the teacher can discuss the student's responses. Afterward, the teacher will analyze his or her own role in the situation by completing a supplemental form. All of the student and teacher feedback is then reviewed by our school leadership team and teacher mentors to determine the appropriate student support going forward. If a student continues to exhibit the same negative behaviors, the leadership team, mentors, and principal will work with the student to develop

specific behavioral goals and create a daily tracker to monitor progress. A Google Form will be developed that asks all of the student's teachers five custom questions based on the goals for the student. The data from the Google Form will be reviewed daily and students can earn points towards rewards, such as breaks, school store items, and homework passes. Incentive programs can be motivating for students who find themselves on multiple R-Plans or for those who struggle the most with implementing the new behaviors outlined in their R-Plans. Extrinsic rewards and self-reflection activities help students build intrinsic motivation and self-identify when they may no longer need a daily tracker. Measurable goals as the program gets underway include reduction in overall suspensions and reduction in the number of R-Plans for each individual student as he or she becomes more aware of triggers and develops independent coping skills. Teachers also become more aware of their role in escalating or de-escalating behaviors when they understand the triggers for particular students.

PTAAA students are educated, both verbally and via written documentation, in English and Spanish, about the overall school discipline procedures and policies at the beginning of the academic year. Additionally, students will be educated, both verbally and via written documentation, about discipline procedures and policies, which are specific to each of their teachers and/or classes at the beginning of the academic year. PTAAA will post all discipline procedures and policies in writing throughout the school campus, and PTAAA teachers will post, in writing, all discipline procedures and policies, which are specific to their class in their classroom. PTAAA students will be required to follow the overall school discipline procedures and policies, as well as those established by their classroom teachers. Classroom teachers will be required to follow the overall school discipline procedures while simultaneously developing and

maintaining a well-defined discipline system in their individual classrooms. Other staff members and visitors will be required to support the overall school discipline procedures. Parents and/or legal guardians of PTAA Arizona students will receive, in writing, in English and Spanish, the school's overall discipline procedures and policies at the beginning of the academic year (as well as throughout the academic year should any changes or updates be made). In addition, all PTAAA teachers will provide their students' parents and/or legal guardians a written document which describes any discipline procedures or policies that are specific to their classes at the beginning of the academic year. Family support of the school-wide discipline policy and the procedures in individual classrooms will create a consistent message to all students. Thus, all parents and/or legal guardians of PTAAA students are required to sign and return a document at the beginning of the academic year that indicates they have read and clearly understand all of the PTAAA discipline procedures and policies, including the overall school procedures and policies, as well as any discipline procedures or policies that are specific to their child's teachers and/or classes. If the parents and/or legal guardians of a PTAAA student does not feel they clearly understand any of the discipline procedures or policies, then it is incumbent upon those parents and/or legal guardians to seek clarification from the appropriate staff member - be it the principal or a specific teacher. Classroom teachers and staff are supported in their efforts to discipline students. If language is a barrier to understanding, translators will be secured to facilitate communication. All students and parents at PTAAA will receive a Student and Parent Handbook, The handbook, and all written materials, will be published in English and Spanish. The Student and Parent Handbook will include the Code of Conduct and Discipline Policy.

PTAAA focuses on preventive and proactive school discipline practices that promote equity. We implement strategies to identify and address racial and ethnic disparities in student discipline to ensure that vulnerable students are not disproportionately impacted by discipline policies. PTAAA provides free, appropriate public education (FAPE) to all students with disabilities. This includes students that PTAAA suspends or expels. Students with disabilities have certain legal protections when their disciplinary removal from school constitutes a change in placement. PTAAA will ensure that it makes the necessary adjustments to comply with the mandates of applicable state and federal laws, including the IDEA, regarding discipline of students with disabilities. Legal counsel will guide all decisions.

Finally, to ensure equitable practices, the CMO provides ongoing training in the area of equity and equality. We monitor equity no less than three times per year to identify trends and to quickly identify and address any disparities in discipline practices between student groups. Further, our data-driven system allows us to ascertain program's effectiveness and make rapid adjustments. In the case a disparity is identified, we work to understand the root cause of the disparity so we may generate solutions (e.g., training, additional administrative support, intervention, policy development

That the implementation of a safe environment with clear expectations for student behavior increased students' learning was a finding of three studies (Hagelskamp & DiStasi, 2008; RMC, 2003; Suffren & Wallace, 2010). Hagelskamp and DiStasi (2008) observed that administrators and teachers set high expectations for student behavior, enforced rules consistently, and promoted a school climate focused on learning. PTAAA's behavioral program includes universal Tier 1

school-wide expectations and teacher trainings on positive behavior support systems. Tier 2 check-in and check-out mentoring programs and after school interventions to provide academic support. If suspensions occur for students with identified disabilities or suspected disabilities, within 10 days, the IEP team and school psychologist will conduct a Manifest Determination meeting to review data for an appropriate interim alternative educational setting so that the student's services are continued. Before determining the appropriate interim alternative educational setting, PTAAA will consult with special education staff, counselors, and the principal to determine the available appropriate settings and locations. Disciplinary data reports (disaggregated by student group) are generated by the principal who provides these to the Supt/CMO at least three times per year. The Superintendent provides these to the authorizer as necessary. The reports outline the frequency of various infractions and compare infraction frequency month over month to identify trends that need remediation. Reports are shared with all staff to look for trends and develop proactive procedures to ensure a risk-free, respectful environment is established and all are treated with dignity. Further, our data-driven system allows us to monitor trends in discipline referrals to ascertain program's effectiveness and make rapid adjustments.

Schools in the PTAA network set robust behavioral goals, offer ongoing training and guidance to explicitly teach all staff and students our expectations while providing strategies to building principals on leading an equitable campus. We ensure fairness and equity in the administration of discipline through staff's collaborative monitoring of students' academic and social-emotional development. The ongoing nature of observation provides concrete data to identify trends and to quickly identify and address any disparities in discipline practices between student groups.

Systems and Structures for Students At-Risk for Retention/Dropping Out: Depending on the unique situation of the individual student, any or all of the following strategies are in place and pursued to remedy the situation:

- The student’s teacher may begin a remedial program that includes any or all the following:
 - Additional instructional time with the teacher, other staff, or parent volunteers for supplementary coursework and/or repetition of previously completed coursework
 - Private tutoring with faculty members or with outside volunteers
 - At-home work or after-school work
- The student’s teacher and/or PTAAA staff may call for a conference with parents or guardians to discuss possible interventions. This conference will explore specific strategies for increasing the student’s achievement.
- The Multi-Tiered System of Supports (MTSS) team evaluates and initiates strategies to support student learning.

The student may be recommended for testing to establish whether an IEP is needed

PTAAA’s instructional model uses Project-Based Learning (PBL) across all disciplines to promote student agency and facilitate student choice. Students who have a voice and choice are more engaged in learning. Giving students a choice allows them to take ownership of their learning as well as create a product that feels authentic to them. They work on something that they’re good at creating or try something they want to master. The amount of choice and control a teacher allows in learning experiences can significantly impact learners’ intrinsic motivation, as choice in the classroom makes learning

personalized and significant to the learner (Scott, 2010). In PBL, students choose among problems to be solved, work in teams; each student has a role integral to the project's completion. The teacher is available to answer questions and provide materials. It is important to note that projects are not end-of-unit dressing, but rather are the core of a unit. The project is the vehicle for teaching the content of the unit.

The seven essential design elements of PBL, as defined by PBL Works, are:

- **A Challenging Problem or Question** - The project is framed by a meaningful problem to be solved or a question to be answered, at the appropriate level of challenge.
- **Sustained Inquiry** - Students engage in a rigorous, extended process of posing questions, finding resources, and applying information.
- **Authenticity** - The project involves real-world context, tasks and tools, quality standards, or impact, or the project speaks to personal concerns, interests, and issues in the students' lives.
- **Student Voice & Choice** - Students make some decisions about the project, including how they work and what they create.
- **Reflection** - Students and teachers reflect on the learning, the effectiveness of their inquiry and project activities, the quality of student work, and obstacles that arise and strategies for overcoming them.
- **Critique & Revision** - Students give, receive, and apply feedback to improve their process and products.

Projects can allow students to address community issues, explore careers, interact with adult mentors, use technology, and present their work to audiences beyond the classroom. PBL can motivate students who might otherwise find school boring or meaningless.

The use of technology also gives students the chance to work independently, online and in self-paced programs. PTAAA's instructional model, inclusive school culture, and clear expectations provide an environment that allows expression and individual choice within the classrooms and reduces disruptive behavior.

During the first week of school, students work with teachers to learn important procedures that are used at PTAAA. This instruction is delivered in a fun, firm, and consistent way that enhances learning opportunities and allows each class and the entire school to run smoothly. As collaboration and teamwork are high demand skills throughout life, PTAAA students also participate in a healthy dose of team-building activities during the beginning of school as well as throughout the year.]

4. A description of how the eligible applicant will support the use of effective parent, family, and community engagement strategies to operate each charter school that will receive funds under AZCSP. **(2 points)** *ESEA Title IV, Part C, Sec. 4303(f)(1)(C)(i)(VI)*

[The success of PTAAA's educational program is dependent on parental and community involvement. Teachers, administrators, parents, and the community share the responsibility for advancing the school's mission.

Ongoing engagement strategies include:

- Community Meetings: The CMO, Board, and faculty conduct several community meetings at the school site throughout the year to make area residents aware of this new school choice.
- Direct Mail: PTAAA has already conducted direct mail campaign in English and Spanish to more than **15,000** homes in the targeted area ensuring broad awareness and equal access to the school. Parents are informed of school events and school-wide learning topics through the school website, parent newsletter and home school telephone messaging system. We employ such methods as weekly e-mails, the school website, and others to inform our families of volunteer opportunities or other events in which they can be involved.

It is the intention of PTAAA to cultivate and support active parental involvement. Specifically, PTAAA will:

- **Use CSP grant funds to purchase hotspots for FRL students** whose families do not have internet access to ensure equity, to help families become more connected to the school and allow them access to the school's website and portal and assist them in helping children with homework.
- Facilitate the creation of and support for a strong Parent Teacher Organization.
- Help parents understand the educational process and their role in supporting student achievement. **CSP funds will support Parent Training workshops.**
- Provide opportunities for parents to volunteer at the school.

- Provide opportunities for parents/guardians to be informed about their student's progress toward attaining proficiency on state and school content standards through written materials and public meetings. Information will explain how the student's progress will be measured and how parents will be informed of such progress. This information will also be provided to the school Parent Teacher Organization and the PTAAA School.
- Use social media: PTAAA has a robust social media presence, including a Facebook account, Instagram, and Twitter. We will continue to promote the school through these and other social media channels.

PTAAA has implemented a robust outreach plan to engage community stakeholders. The school sent out mailers in both Spanish and English to its targeted ZIP codes as well marketing efforts via social media. Respondents state they are looking for a school that offers the scaffolding approach in elementary and middle school to reach the high school. The CMO/Founding Board will continue to hold events these meetings several times a year . At these events, PTAAA continues to learn parent priorities and concerns as well as establish buy-in from community stakeholders. Additional information on the PTAAA website includes but is not limited to: Governing Board's meetings; including upcoming meeting dates, public notices, agendas, and minutes; contact information; board member biographies; board-approved school budget; uniform policy information with links for purchasing apparel; PTAAA's mission, vision, and history; directory of administration and staff; and school schedule and calendars. The website serves as an effective tool for constant communication with families on all items related to the school.

PTAAA hosts several community events throughout the year. One example of is our K–6 Invention Convention. Students participate in a competition using critical thinking, problem solving, and creativity to develop an invention following the Design Process. Students present their inventions at a Family Invention Convention Night and all inventions are displayed. This is like a Science Fair but is specific to inventions. Inventions are judged by a panel that includes teachers and visiting STEM Field Business Partners (including Software Developers, Engineers, and Entrepreneurs). Awards are given at each grade level for: Bright Idea Award, Proficient Planning Award, and Creative Inventor Award.

We also have a STEAM Fair (Grades 3-5/6-8). Following the Design Process, students work in collaborative groups on creative projects that include Engineering and Technology concepts and incorporate the knowledge and skills developed throughout in their daily STEAM classes. Students engage in an iterative design process and in so doing, they begin to understand failure as part of the creative process. The culmination is a STEAM Fair Community Day where parents and friends are invited to see all the innovative projects. This Fair makes clear that the school values deep engagement with complex academic subjects and rewards academic achievement.

PTAA places a high value on inclusion and diversity. Part of the way we express our appreciation for the diversity in our community is to celebrate different cultures. Our planned cultural celebrations include:

- **Chinese New Year PBLs:** Known as the Chinese Lunar New Year or the Spring Festival, this holiday celebrates the end of the winter season and the transition into spring. Students explore and embrace the rich traditions of the Chinese culture in cross-curricular

endeavors in Social Studies, ELAR, foreign languages, and art rotations. Large-scale projects at other PTAA campuses have included a joint art project in which students, using the Design Process as their guide, researched, sketched, and created a 9-foot Chinese Dragon that could be "adorned and maneuvered" through the halls during a "Chinese New Year" Hall Parade. The dragon was hung from the ceiling for the parents to enjoy during a spring open house event.

- **Día de Los Muertos:** Another cross-curricular event shared through language, social studies, ELAR, and art rotations is Día de Los Muertos. Through use of technology, students are introduced to the traditional celebration through stories and short introductory animated films. They view beautiful examples of traditional ofrendas (offering altars), sugar skulls, papel picados (perforated paper), and other crafts that are popular traditional crafts. Students create their own examples of collaborative papel picados and sugar skulls and can participate in a Sugar Skull Contest much like our Literary Pumpkin Decorating Contest (K-5). Middle and high schoolers also celebrate this Hispanic traditional holiday with similar multi-disciplinary projects with high school students taken an active role in planning and leading activities.
- **Hispanic Cultural Month (September 15-October 15):** (K-12) A celebratory month to recognize contributions and the vital presence of the Hispanic and Latino Americans to the United States. Student projects are based on an assigned country such as San Salvador, Honduras, Brazil, Mexico, or Peru. Many of these reflect the student's country of origin, and projects include research on traditional, popular cultural dishes and

customs. Students may also choose to research cultural dances and learn, practice, and perform these traditional dances.

- **International Pen Pals via Email with BRICs schools:** (Grade 3-6) Pen pal relationships offer a number of interdisciplinary benefits for students: (ELAR) valuable writing practice in the proper format, (Social Studies, Geography) increased awareness of other global cultures, as well as a chance to maintain ongoing communication with others who live far away. Our goal is to move from this step to the use of interactive technology to deepen the connections with our sister schools that participate in our BRICs program (China, Brazil, and India).

Additionally, opportunities to engage in community service reinforce the value we place in building relationships and creating a culture that values kindness and connection. One ritual that has developed in our other PTAA schools which we hope to replicate in Arizona is our student-run holiday gift store. Families and Faculty/Staff donate items for the store, students prepare space and operate the store which is open during one week of December. Proceeds are donated to a charity that is chosen by student vote. Students also make Holiday Cards for residents of a local Nursing Home. The cards are lovingly created by all students and then personally delivered on the day that students visit the Nursing Home to present a Christmas Carol program.]

5. A description of the roles and responsibilities of eligible applicants, partner organizations, and charter management organizations, including the administrative and contractual roles and responsibilities of such partners. **(1 point)** *ESEA Title IV, Part C, Sec. 4303(f)(1)(C)(i)(I)*

Organizational Model A copy of the school’s organizational charts are attached as **Appendix 1.**

As displayed in the chart, PTAAA operates under the direction and control of the Board. The Superintendent, Mr. Shubham Pandey, reports to the Board and is responsible for oversight of the school and CMO staff. The regional director, Dr. Love, reports to the Superintendent as does the Principal, Angela Denise West Eds. Dr. Love supports Mr. Pandey in carrying out CMO responsibilities and provides Angela West with support needed to implement the PTAA model. The Board of PTAAA delegates day-to-day responsibility to the school Superintendent for operating the school. The Board is responsible for hiring, evaluating, and, if necessary, replacing the Superintendent. The Superintendent will hire the principal; however, the board has final decision on the school’s principal. School and organizational decision-making for key functions are outlined in the chart below:

Function	Network/Management Organization Decision-Making	Local Board Decision-Making	School Leader Decision-Making
Performance Goals	Shared with School leader	Final and Complete	Shared with CMO
Curriculum	Complete with Board Approval	Complete with designation of duty and annual benchmark	Provide feedback to CMO
Professional Development	Complete with Board Approval	Complete with designation of duty and annual benchmark	Provide feedback to CMO
Data Management and Interim Assessments	Provide resources as needed to school leader	Complete with designation of duty and annual benchmark	Complete with Board Approval
Promotion Criteria	Provide feedbacks to School Leader	Complete with designation of duty and annual benchmark	Complete with Board Approval

Culture	Shared with School leader	Complete with designation of duty and annual benchmark	Shared with CMO
Budgeting, Finance, and Accounting	Complete with Board Approval	Complete with designation of duty and annual benchmark	Provide feedback to CMO
Student Recruitment	Shared with School leader	Complete with designation of duty and annual benchmark	Shared with CMO
School Staff Recruitment and Hiring	Shared with School leader	Complete with designation of duty and annual benchmark	Shared with CMO
HR Services (payroll, benefits, etc.)	Complete with Board Approval	Complete with designation of duty and annual benchmark	Provide feedback to CMO
Development/ Fundraising	Complete with Board Approval	Complete with designation of duty and annual benchmark	Provide feedback to CMO
Community Relations	Shared with School leader	Complete with designation of duty and annual benchmark	Shared with CMO
IT	Complete with Board Approval	Complete with designation of duty and annual benchmark	Provide feedback to CMO
Facilities Management	Complete with Board Approval	Complete with designation of duty and annual benchmark	Provide feedback to CMO
Vendor Management / Procurement	Complete with Board Approval	Complete with designation of duty and annual benchmark	Provide feedback to CMO
Student Support Services	Complete with Board Approval	Complete with designation of duty and annual benchmark	Provide feedback to CMO

6. A description of how the eligible applicant will solicit and consider input from parents and other members of the community on the implementation and operation of each

charter school that will receive funds under AZCSP. **(1 point)** *ESEA Title IV, Part C, Sec. 4303(f)(1)(C)(i)(IV)*

[PTAAA uses the following strategies to solicit input from parents and community stakeholders:

- **PTAAA Nights:** In these monthly meetings, the PTAAA academic team will talk about current instructional resources, academic programs, and instruct parents on how they can assist their children at home with their coursework. Parents complete feedback forms reflecting what worked and what they would like to see in the future.
- **Parent Informational Seminar** – PTAAA conducts parent seminars, digitally delivered, to include a “technology seminar” on the guidelines and safe practices of using tablets in education, both at school and at home. Since these are created in a digital video format, to be watched via the student’s tablet, parents can participate at their own convenience and PTAAA can archive the videos for future use. Number of parents who access these training is automatically recorded. School personnel will work closely with parents of their classroom students to inform them of the importance of these seminars. If data shows that parents are not participating in the seminars, outreach will take place to determine what, if any, roadblocks are standing in the way of participation, and what can be implemented to increase participation.
- **PTAAA Goal Setting Workshops:** In these quarterly conferences, teachers will talk to families about students' academic and social-emotional progress. Teachers will demonstrate goal setting activities and they will discuss how these goals will be met. Specifically, teachers will train parents on content-based skills (e.g., math, reading) and expectations for children. Parents complete feedback forms that provide their views on how these sessions can be improved. As many students have two working parents at

home, teachers will make themselves available during morning and evening hours to allow for the highest level of participation.

- PTO: Our PTO will engage families in school planning, leadership, and meaningful volunteer opportunities. The PTO will Coordinate extra-curricular events involving the community. Through the PTO and other such committees, parent and community members will also be able to participate in the PTAAA s decision-making process. Requested CSP grant funds will support the school in providing provide parent workshops on education-related topics, such as decision-making regarding school performance and student assessment need, technology use and homework support. Families will be invited to share information about their cultural or ethnic background using school-wide surveys.
- Quarterly Parent/Teacher Conferences: Hosted in the evenings at the campus where parents can discuss topics that affect their children’s educational progress. Parents fill out brief surveys indicating feedback on these sessions.
- Classroom Parent: PTAAA will meaningfully engage all parents, even those who do not want to participate in the school-wide PTO, by allowing them to adopt their children's classroom.
- Recognition of Success: PTAAA will issue certificates for students to take home that recognize mastery of new skills, engaging parents in celebrating student successes.
- Individual Conferences: We will meet regularly with parents of students who are at risk of failing.

- Celebration of Success: We will invite parents and the community to assemblies for student awards for academic excellence and improvement. These events will take place in the evening to allow for the highest level of participation.
- Volunteer Opportunities: We will request parents or community volunteers to tutor students.
- Parent Resource Center: PTAAA's parent resource center offers parents or students game packets or lending-library activities to use at home.
- Parent Information Hub: We have created an on-line information hub for parents so that they can easily access school employees and find essential information about the school.
- PTAAA Parent Advisory Council: We are forming a small group of parents who are willing to help our school as strategic partners and work with PTAAA Public School Board members in their decision-making process. Additionally, PTAAA administers twice yearly 360 surveys to community members, parents, staff, and students to receive feedback on successes, challenges, and emerging needs. Results are shared with all stakeholders and used to make adjustments to current practices and for future planning.
- PTAAA also recognizes the special importance of parental involvement to the success of its Title I, Migrant Education Program (MEP), and Limited English Proficiency (LEP) programs, and will ensure that PTAAA and parents jointly develop written parent involvement policies that meet the requirements of federal law.

All feedback form and survey data is analyzed monthly by administration and results are used to improve current practices, future events, and activities]

7. A description of how the eligible applicant will consider and plan for the transportation needs of the school's students. **(1 point)** *ESEA Title IV, Part C, Sec. 4303 (f)(1)(E)*

[PTAA Arizona contracts with First Student bus services to provide transportation to its students. Multiple bus routes provide transportation from home to school for each child. PTAAA supports and improves academic outcomes and closes achievement gaps by providing late bus service for students who participate in afterschool programs such as tutoring, workshops, labs, athletics, and clubs. PTAAA partners with the Boys and Girls club that provides transportation from the school to its facility for its many programs. All transportation is provided to families free of charge. For students to succeed academically, they must be present and engaged at school. Chronic absenteeism is most prevalent among students in poverty, students with disabilities, students of color, among others. Barriers to attendance include limited transportation options and unsafe routes to school, and bullying. PTAAA provides transportation to support equity in access to an excellent education.]

8. A description of the administrative relationship between the charter school and the authorized public chartering agency including how the school's performance in the State's accountability system and impact on student achievement will be one of the most important factors for renewal or revocation of the school's charter, and how the authorized public chartering agency involved will reserve the right to revoke or not renew a school's charter based on financial, structural, or operational factors involving the management of the school. **(1 point)** *ESEA Title IV, Part C, Sec. 4303 (f)(1)(C)(i)(II)*

[PTAA Arizona's charter control transfer application was approved July 1, 2021, by its authorizer, Arizona State Board for Charter Schools (ASBCS) to provide education services. The contract, as well as renewal and revocation of the contract, between PTAAA and ASBCS, the public chartering agency, will monitor the school's program impacts on student achievement and growth through

the state's accountability system, along with the right to revoke or not renew the school's charter on student achievement, financial, structural, and/or operational factors based on the management of the school and its governing board. PTAAA understands that the school's performance in the State's accountability and its impact on student achievement is one of the most important factors in determining renewal or revocation of the school's charter. PTAAA will maintain good standing with the Arizona State Board for Charter Schools in all compliance areas in order to continue to receive the full amount of State Equalization to fund continuing operations. ASBCS will conduct an in-depth review of PTAA at least every five years using an evaluation framework of the school's academic, operational, and financial performance to ensure the school is meeting its objectives. The Charter Authorizer receives the required annual Financial and Compliance Audit annually. The Charter Board will communicate with PTAAA to ensure all policies and procedures in place are appropriate and compliant. The ASBCS treats the student achievement of students as "one of the most important factors for renewal or revocation" (ESEA Title IV, Part C, Sec. 4303 (f)(1)(C)(i)(II)). If PTAAA does not earn at least a "Meets Standards" rating for three or more years, it will be deemed "not to have made sufficient progress" toward academic goals and will be flagged for further evaluation by the board, a regulation that applies to all charter schools. Per ARS-15 183(i)(3), the ASBCS retains the right to revoke a charter holder's charter based on a school's failure to maintain any quality control requirements under operational performance or financial performance. PTAAA will continue to meet the contractual obligations of the charter and continue to remain in compliance in the areas of financial, structural, or operational factors involving the management of the school.

PTAAA will comply with fidelity to the provisions of the charter contract, laws, reporting requirements, and regulations:

- The Charter Holder shall establish and maintain a governing body for the charter school that is responsible for the policy decisions of the charter school.
- The Charter Holder shall be nonsectarian in its charter school programs, admission policies and employment practices and all other operations.
- The Charter Holder shall comply with all federal and state laws relating to the education of children with disabilities in the same manner as a school district.
- The Charter Holder shall comply with applicable federal, state, and local rules, regulations and statutes relating to health, safety, civil rights, and insurance.
- The Charter Holder shall provide a comprehensive program of instruction.
- The Charter Holder shall maintain records to document daily pupil attendance and shall make such records available for inspection upon request of the Arizona State Board for Charter Schools and the Arizona Department of Education.
- The Charter Holder shall maintain student records in accordance with the Arizona State Library, Archives and Public Records Retention Schedules.
- If the Charter Holder receives federal grant funds, the Charter Holder shall timely submit financial and other reports required by the Arizona Department of Education for the Charter Holder's receipt of such funds.
- The material and services provided by the Charter Holder under this Charter shall comply with all applicable federal, state, and local laws and shall conform, in all respects, to the educational

standards contained in its application and Charter. This Charter shall be governed and interpreted in accordance with the laws of the State of Arizona.

- The Charter Holder shall operate a charter school consistent with the terms of the Charter and all applicable laws; shall achieve pupil outcomes according to the educational standards established by law and this Charter; and shall be governed and managed in a financially prudent manner. ASBCS will monitor a schools' academic performance based on (Arizona State Board of Education's Letter Grade State Accountability System as well as state designations for school improvement. The school improvement indicator includes Every Student Succeeds Act and A.R.S. § 15-241.02, proficiency rates, subgroup performance, graduation rates, and other academic indicators.

Possible ASBCS overall ratings based on both indicators for traditional schools are as follows:

- A – Exceeds Standard
- B – Above Standard
- C – Meets Standard
- D – Does Not Meet Standard
- F – Falls Far Below Standard.

If PTAAA does not earn at least a “Meets Standards” rating for three or more years, it will be deemed “not to have made sufficient progress” toward academic goals and will be flagged for further evaluation by the board, a regulation that applies to all charter schools. ASBCS retains the right to revoke a charter holder's charter based on a school's failure to maintain any quality control requirements under operational performance or financial performance under ARS-15 183(i)(3).]

Assurances

By submitting this Application Form, the applicant organization agrees to the following:

Type your initials in the box provided.

- [SP] a. The applicant will make following information publicly available, consistently with the dissemination requirements of the annual State report card, including on the website of the school, information to help parents make informed decisions about the education options available to their children, including –
- i. Information on the educational program;
 - ii. Student support services;
 - iii. Parent contract requirements (as applicable), including any financial obligations or fees;
 - iv. Enrollment criteria (as applicable); and
 - v. Annual performance and enrollment data for each of the subgroups of students, except that such disaggregation of performance and enrollment data shall not be required in a case in which the number of students in a group is insufficient to yield statistically reliable information or the results would reveal personally identifiable information about an individual student. ESEA Title IV, Part C, Sec. 4303 (f)(2)(G)
- [SP] b. The applicant will annually provide AZCSP such information as may be required to determine if the charter school is making satisfactory progress toward achieving the objectives.
- [SP] c. The applicant will obtain technical assistance provided by AZCSP to meet the proposed objectives. *ESEA Title IV, Part C, Sec. 4303 (f)(2)(D)*
- [SP] d. The applicant will cooperate with AZCSP in evaluating the program assisted under this subpart.
- [SP] e. Such other information and assurances as AZCSP may require.
- [SP] f. The applicant will comply with the State’s open meetings and open records laws. *ESEA Title IV, Part C, Sec. 4303(f)(1)(F)*.
- [SP] g. The applicant shall ensure that a student’s records and, if applicable, a student’s individualized education program as defined in IDEA, are transferred to a charter school upon the transfer of the student to the charter school, and to another public school upon the transfer of the student from a charter school to another public school, in accordance with applicable State law. *ESEA Title IV, Part C, Sec. 4308.*

[SP] h. The applicant will use financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, that are sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. 2 *CFR §200.302&303*

[SP] i. The organization and its school leaders and faculty will actively participate in AZCSP Technical Assistance for the life of the grant.

[SP] j. The applicant agrees that all cost charged to the grant are direct costs throughout the life of the grant. There are NO indirect costs.

The charter holder, if part of a network of schools, will abide by the following:

[SP] k. The charter holder contract with its charter management organization does not cede charter school control of funds and operations to the management organization.

[SP] l. The charter holder has appropriate internal controls between the two entities to prevent waste, fraud, and abuse of CSP dollars (for example, preventing related-party transactions, preventing conflict of interest, ensuring appropriate segregation of duties between schools and management organizations).

[SP] m. The charter holder has Conflict of Interest policies published in its Articles of Incorporation, its By-Laws, and its internal operational policies of the school.

LEA Authorized Representative

[Shubham Pandey]

Title

[Superintendent]

eSignature of LEA Authorized

Date

Representative

[10/04/21]

[]

Applicant Organization

Date Submitted

[Pioneer Technology & Arts Academy of
Arizona PTAAA]

[10/6/21]

B. Abstract - Non-Scoring Section. (Max 300 words)

Provide an abstract narrative that includes objectives, expected outcomes, and impacts.

[PTAAA seeks a subgrant of \$1,000,000 for four years with a budget of \$250, 000 per grant year.

PTAA was founded to address the achievement and opportunity gaps in underserved and underrepresented groups (e.g., educationally disadvantaged populations, minority populations, etc.) in STEAM. PTAAA’s mission and vision is to increase the number and diversity of STEM graduates to reflect the multicultural global market. Distinguishing features of the PTAAA model include:

- Emphasis on STEAM curriculum
- 21st Century Skills
- Project-Based Learning
- Blended Learning

PTAAA has identified three Mission Specific Goals for CSP grant funding:

GOAL 1) All PTAAA students, families, and faculty will feel connected to and engaged with the school and its curriculum. **CSP funds for Parent Training and for hotspots will support this goal.**,

Goal 2) By its third year of operation, when there is sufficient growth data available, PTAAA will achieve a “Meets” rating for Academic Growth for both the elementary and middle school grade levels, as measured by a median growth percentile of 50% or greater for all tested subjects and all tested grades. The school will also make consistent gains in academic growth over time. To support Goal 2, PTAAA requests funding for:

- For children who may lack access to books or other resources at home, **purchase of library books in diverse languages .**

- To ensure equity in access to resources, the **purchase 50 hotspots for use by FRL students who lack internet access at home.**
- To support continuation of Project Based Learning (PBL) the **purchase of PBL kits for each grade level and PLTW training of teachers**
 - **Goal 3)** PTAAA will increase the number of underrepresented students studying STEAM subjects. **To ensure Goal 3 is achieved, PTAA requests CSP funds to purchase technology, and to fund training for teachers and parents.]**

C. Charter Entity Founders – Total points possible: 40 points

1. Provide a clear and concise mission statement aligned with the needs of educationally disadvantaged students - **Non-Scoring Section.** (Max 75 words)

[The mission of Pioneer Technology and Arts Academy is to inspire and engage students, especially underserved and unrepresented populations, through an inquiry-based STEAM curriculum that emphasizes creativity, collaboration, and innovation providing them the skills and knowledge to earn advanced degrees, secure fulfilling positions in STEM professions, enter the military, and become international leaders. Creativity in PTAAA programs allow students to expand the creative thinking skills necessary to solve complex engineering, science, and math problems.]

2. Describe the background of the applicant’s founders and school leaders and their past experience to support the successful planning and implementation of the school. *2 CFR §200.205 Non-Scoring Section.*

[Pioneer Technology & Arts Academy (PTAA) in partnership with ESP SSS Schools is a college prep engineering and technology K-12 charter school. Beginning in 1985, the founders of PTAA managed the operations of two successful private elementary schools in Texas. The schools offered a highly successful academic model and enjoyed widespread support from the

community. While the founders were pleased with the success of their private schools, they wanted to do more to support students who were not able to afford tuition at a private institution. As a result, in 2014, PTAA was founded with the goal of providing all learners with a challenging STEAM focused academic curriculum. The school leaders strongly believe that today's workforce has been reshaped by technology and globalization, and students without the skills necessary to navigate this new reality will be unable to take advantage of the economic gains it offers.

Students' ability to use technology is a skill that will communicate their understanding of the real world and will allow them to become tomorrow's leaders in creativity and innovation. PTAA's model supports a system of high academic achievement for ALL learners and prepares them for college and careers in today's global economy. PTAA's model serves as a school of choice to provide an exciting option for students and families, while maintaining high standards of academic achievement for all learners, but especially traditionally underserved and underrepresented groups in STEAM. PTAA currently has 11 locations and will serve approximately 5000 students in the 2021-22 school year.

Backgrounds of Founders and school leaders:

Shubham Pandey, PTAAA's Superintendent, has more than 20 years of experience in education, technology, construction, and the business world. He holds a Master of Computer Science degree – University of NSW, Australia 1999. He is a leader of several high performing charter schools in Texas and has passion for all students to be technologically literate and successful in college. As an education entrepreneur, his experience includes PTECH and STEM classroom curriculum, school technology, assessment, college alliances, and policy implementation. His finance

background also allows him to implement effective administration, new business concepts, balanced budgets, and securing finances for school construction. As an education entrepreneur his experience includes PTECH and STEAM classroom curriculum, school technology, assessment, college alliances and policy implementation. Additionally, his extensive finance and business background has resulted in the implementation of effective administration, new business concepts, balanced budgets ad securing finances for school construction. He has a track record of academic and financial success in the schools he leads in Texas

Derrick Love, the CMO's regional director, is one of the founding PTAA instructional leaders. Dr Love offers 20 years of progressive experience in development and oversight of academic programs, policies, community involvement, and initiatives to promote student growth and achievement. His operation experience includes:

- Senior leadership experience serving students across multiple schools in Texas and Nevada, with expertise in development, implementation, evaluation, and continuous improvement of challenging and inspiring curricula;
- Passionate education advocate successful in ensuring regulatory and standards compliance (Federal programs);
- Committed to the academic success of each student by directing instructional programs to meet the needs of all students. He has over 18 years of working with students with disabilities, including those with mild, moderate, and severe disabilities. Dr. Love is a certified special education educator EC-12 grades. He has managed and supervised special education programs ranging from mild to severe disabilities for the past eight years while managing all aspects and responsibilities of the IDEA grant.

Paul King CFO: Mr. King has over 35 years of experience as a CFO of traditional and charter schools. His operation experience includes:

- Providing direction for the oversight of the school's record keeping and accounting policies;
- Ensuring the presentation of timely and meaningful financial reports to the board;
- Developing annual budgets and submitting to the Board for its approval;
- Monitoring of budget implementation;
- Overseeing the development and board review of financial policies and procedures;
- Administering and assuring compliance with federal, state, local, and other financial reporting requirements; and
- Oversees the annual audit process.

Nadia Mohammad, Curriculum Director has more than 10 years' experience in curriculum development and teaching. She holds a Master of Education degree in Curriculum and Instruction with Emphasis in Secondary Education, has trained teachers in charter schools in several states and has a passion to improve the quality of education for underserved students. Her goal is to increase the quality of teaching and learning at PTAAA. She is focused on student achievement, using the student outcome results and resources to act strategically in alignment with the school's goals. Her experience includes:

- Analyzing student test data;
- Assessing the efficacy of district curriculum standards;
- Researching trends in instructional methods and educational technology;
- Reviewing and recommending textbooks and other educational materials;

- Observing and evaluating teaching staff performance;
- Mentoring teachers;
- Developing procedures for teachers to successfully implement curriculum;
- Interpreting the curriculum to the public and, as needed, to the Board.

Jean Paul Avekoe IT Director has worked as a head of Network and IT administration for schools for over 19 years. He also has over 10 years of experience in implementing school E-rate programs. His operation experience includes:

- Developing and implementing the long-range district technology plan;
- Supervising and coordinating with district technology operations and staff;
- Establishing standard procedures for evaluation, use, and support of technology, including hardware, operating software, and applications;
- Overseeing technology policy development for the district; and
- Remaining well informed of current innovations, trends, and standards in the area of technology.

Sonia Gracy, HR, State and Federal Compliance Coordinator Ms. Gracy has over 15 years of experience in Charter School student and financial compliance. She currently heads the Human Resource department of 11 PTAA campuses. Her operation experience includes:

- Maintaining top level HR Management;
- Supporting organization staff by establishing a recruiting, testing, and interviewing program;
- Conducting and analyzing exit interviews;
- Preparing campus staff for assignments by establishing and conducting orientation and training programs;

- Ensuring legal compliance by monitoring and implementing applicable human resource federal and state requirements, conducting investigations, maintaining records, and representing the organization at hearings; and
- Enforcing management guidelines by preparing, updating, and recommending human resource policies and procedures and submitting to Board for approval.

Patty Copeland, Professional Development Officer has helped multiple charter campuses improve math scores among students at all levels. Her responsibilities include:

- Analyzes and uses data to identify professional development needs and to evaluate, improve and report on program effectiveness.
- Develops, coordinates, and oversees district-wide professional learning programs in alignment with district goals.
- Communicates the goals, plans and progress of the district professional learning program.
- Participates in the development of the district school calendar to ensure adequate professional learning time.
- Collaborates on the design and implementation of a comprehensive Professional Development Plan of all staff.
- Implements professional learning opportunities through multiple delivery models including formal structured workshops and digital platforms.
- Organizes, maintains, and supports professional learning communities.
- Keeps abreast of innovative professional development techniques to provide the district with the highest quality of professional development activities.

- Collaborates and maintains the recording and reporting of Professional Development hours and participation.

Angela Denise West E.Ds, School Principal, has 20 years’ of experience in school leadership and administration in high performing district and charter schools in several states. Her successful track record and background in working with disadvantaged students and families make her an excellent fit for the school. ***Her resume is Appendix 2***

PTAAA Founding Board members and their backgrounds are listed in the chart below:

Board Member Name	Role	Qualifications
Todd Noel	Board Chair	<ul style="list-style-type: none"> • Real Estate identifications for School. • Need assessment for schools • Fundraising for schools • Friend-raising for schools • Longtime Arizona resident
Kyle Campbell	Board Member	<ul style="list-style-type: none"> • Strategic marketing for schools • growth plans for schools • Any new or renewal lease negotiations, along with lease restructuring • coordinating construction and tenant improvements for schools • Longtime Arizona resident
Irene Carroll	Treasurer	<ul style="list-style-type: none"> • Manages Licensed Municipal capital advisory firm • Several years of experience with tax-exempt offering and construction. • Fund raising for schools • Longtime Arizona resident
Shannon Houston	Secretary	<ul style="list-style-type: none"> • Several years of experience implementing successful PTECH

		<p>programs for multiple years with multiple campuses</p> <ul style="list-style-type: none"> • Project Based learning implementation experience in classrooms for several years.
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3. Participate in a Capacity Interview¹ to be scheduled by AZCSP. **(15 points)**
4. Using the most recent data available, select the appropriate option below to demonstrate the quality of the applicant serving educationally disadvantaged students. *2 CFR §200.331 (b)(1)* **(15 Points)**

Option A – Freestanding Start-up

Enter the percentage of disadvantaged students in a previous school or classroom managed by the applicant that passed the assessments. (Choose one table and only one table).

Table 1

Academic Year ²	State		School Name		Position	
State Assessment Used	% of students passing the state assessment		% of disadvantaged students passing the state assessment		% of disadvantaged students' academic growth increased by at least one year ³ on the state assessment	
	Math	ELA/Reading	Math	ELA/Reading	Math	ELA/Reading

¹ A standardized interview conducted to gauge the applicant's actual or potential ability to perform.

² Submit the full academic year; e.g. FY 18-19.

³ 50% Student Growth Percentile (SGP) = one-year academic growth determined by Arizona Department of Education Accountability & Research

⁴ An assessment that is free from out-side control demonstrating a comparison of student understanding or performance against a set of uniform standards within the same school year.

⁵ A local assessment consists of a formal set of assessment approaches and tools developed or selected by school(s) to meet their own needs. It is distinct from assessments developed by an individual classroom teacher for his or her own purpose. Reliability and validity of the assessment must be included in the description.

[]	[]	[]	[]	[]	[]	[]
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*Provide source documentation to support the submission in the above table.
Data will be verified by the AZCSP staff.*

[]

Table 2

Academic Year ²	State	School Name	Position	Independent Benchmark Assessment ⁴ used	% of disadvantaged students passing		% of disadvantaged students' academic growth increased	
					Math	ELA/Reading	Math	ELA/Reading
[]	[]	[]	[]	[]	[]	[]	[]	[]

*Provide source documentation to support the submission in the above table.
Data will be verified by the AZCSP staff.*

[]

Table 3

Academic Year ²	State	School Name	Position	Locally Developed Assessment ⁵ used	% of disadvantaged students passing		% of disadvantaged students' academic growth increased	
					Math	ELA/Reading	Math	ELA/Reading
[]	[]	[]	[]	[]	[]	[]	[]	[]

*Provide source documentation to support the submission in the above table.
Data will be verified by the AZCSP staff.*

[]

Option B – Freestanding or Expansion/Replication affiliated with in-state Charter Management Organization (CMO)

Academic Year ²	Charter District	% of students passing the state assessment	% of disadvantaged students passing the state assessment	% of disadvantaged students' academic growth increased by at
[]	[]	[]	[]	[]

						least one year ³ on the state assessment	
		Math	ELA/Reading	Math	ELA/Reading	Math	ELA/Reading
[]	[]	[]	[]	[]	[]	[]	[]

Provide source documentation to support the submission in the above table. Data will be verified by the AZCSP staff.

[]

Option C – Freestanding or Expansion/Replication affiliated with out-of-state CMO

Demonstrate the academic achievement results (including annual student performance on statewide assessments, annual student attendance and retention rates, student academic growth, high school graduation rates) for educationally disadvantaged students (defined by AZCSP) served by the charter schools currently operated or managed by the applicant comparable to the average academic achievement results for such students served by surrounding public schools in the State and the State average.

PTAA Texas has successfully opened and implemented this curriculum model and best practices at its schools in Dallas and Hunt Counties, Texas with diverse and economically disadvantaged student populations; the district has achieved A ratings every year. Noteworthy is its success in Closing the Gaps in achievement and Growth in subpopulations. PTAA schools have earned distinctions:

- In 2019, PTAA, with 4 of 6 eligible indicators in the Top Quartile (Q1), earned distinction for the percent of STAAR results at Meets Grade Level or Above (All Subjects), percent of grade 3-8 results at Meets Grade Level or Above in both reading and math on the elementary and middle school campus.

- As a district, PTAA earned a Postsecondary Readiness distinction. PTAA’s student outcomes reflect robust achievement with student subpopulations. District-wide in 2019 End-of-Course (EOC) assessments for high school student subpopulations:
 - 100% of economically disadvantaged and 86% of special education students district wide passed English 1.
 - 100% of African American and 85% of Hispanic students passed English 1.
 - District-wide in 2019, 100% of economically disadvantaged and 100% of special education students district wide passed Algebra 1.
 - 100% of African American and 100% of Hispanic students passed Algebra 1.
 - District-wide in 2019, 98% of economically disadvantaged and 80% of special education students district wide passed Biology.
 - 100% of African American and 100% of Hispanic students passed Biology.

TEA distinction designations acknowledge districts and campuses for outstanding achievement.

According to 2018-2019 TEA State Accountability Report Card: PTAA Outperformed the State

Averages in all tested subjects.

Subject	State Score	District Score PTAA
ELA/Reading	75%	93%
Math	82%	96%
Writing	61%	91%
Science	81%	95%

Social Studies	81%	87%
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Additional examples of PTAA awards or recognitions include:

- The PTAA Texas district received “A” ratings in 2017, 2018, and 2019 in Texas. Only 9% of charter schools in Texas received an A rating in 2017 and approximately 15% in 2018.
- PTAA Texas was the only charter school in Texas to be awarded PTECH grants for each of its three campuses, based on its success serving poor, minority, and at-risk students, the majority of whom are classified as First-Generation College Bound students.
- PTAA was selected to be one of 10 districts in Texas to participate in the Math Innovation Zone pilot program which strategically targets increasing Algebra I participation and passing rates in 8th grade students.
- PTAA was awarded two 2019-20 US Dept. Of Education Charter School Program High Quality Replication grants for new campuses in Texas.
- PTAA was awarded 2021-22 US Dept. Of Education Charter School Startup grant for new campuses in Colorado.
- PTAA exceeded 2018-19 state accountability performance targets by 200% in Student Progress/Growth and 250% in Post-Secondary Readiness.
- Schools in Texas were not rated in 2019-20 due to COVID.

*Provide source documentation to support the submission in the above table.
Data will be verified by the AZCSP staff.*

[
https://rptsvr1.tea.texas.gov/cgi/sas/broker?_service=marykay&_program=perf rept.pe rfmast.sas&_debug=0&ccyy=2019&lev=D&id=057850&prgopt=reports%2Facct%2Fsum mary.sas

<file:///G:/2019%20Snapshot.html>

https://rptsvr1.tea.texas.gov/cgi/sas/broker?_service=marykay&_program=perfrept.pe_rfmast.sas&_debug=0&ccyy=2019&lev=D&id=057850&prgopt=reports/acct/ca.sas

5. Define the geographical and demographic community the charter school will serve; provide the supporting data on how the applicant would address the needs of the defined community; and name community partners and how they will assist the planning and implementation of the school. **(10 points)**

a) What are the distinctive characteristics of the target community?

PTAA Arizona is located in Maricopa County, Arizona. The zip code, 85040, falls between Phoenix and Tempe Arizona. PTAA underwent a process of extensive qualitative and quantitative, community-based, data collection. The insights from this data collection were key in shaping our understanding of our community's assets and opportunities, ultimately defining which community partners would be most relevant to our campus. A detailed breakdown of the distinctive characteristics of our targeted community and student population that served as the launching pad for our community partners selection are as outlined below ****Rounded to nearest percent.*

Specific Campus Demographics

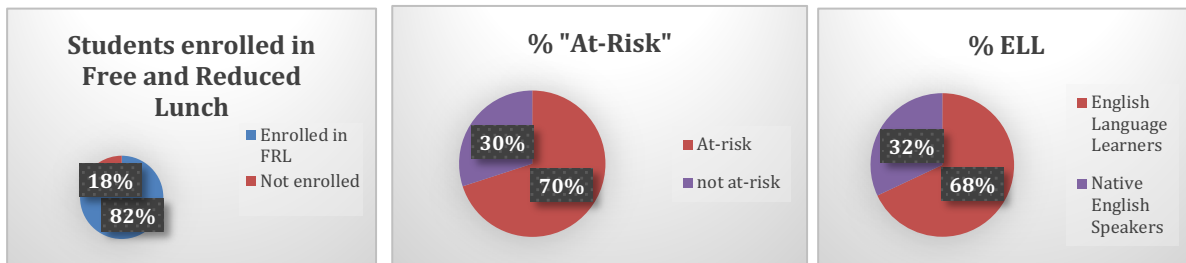
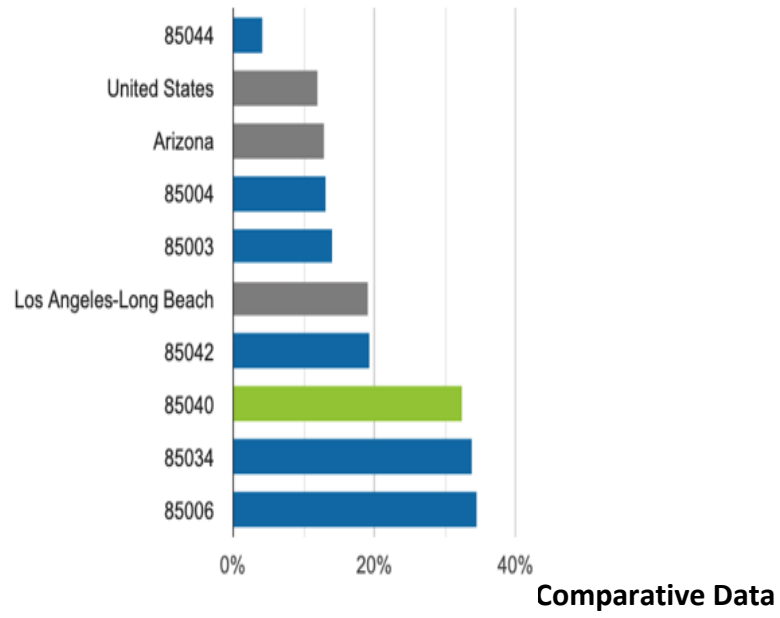


Figure 4: 85040, AZ School Dropout Rate



|

Race

	ZIP	County	Country
White	14	54	42
Native American	2	3	1
Asian& Pacific Islander	2	5	6
Black	18	6	13
Hispanic	62	31	42
Two or More Races	1	3	4

Population Demographics

	ZIP	County	Country
Pop change	+1.9	+17.5	+6.3
Pop under 5 yrs. of age	17	6	6
Pop under 18 years of age	31	24	22
Foreign born	23.4	15	14
Female	52	50	50

Education Statistics

	ZIP	County	Country
High school diploma	68	88	88
College Degree or higher	11	33	32
Drop-out rate	32	11	25

Socio-Economic Statistics

	ZIP	County	Country
Median-household income (in dollars)	41,418	64,468	62,843
Per capita income (in dollars)	15,957	33,279	34,103
Persons in poverty	27	12	11

Employment Statistics

	ZIP	County	Country
In civilian labor force	N.A.	64	63
Unemployment	6.6	5.7	5.2
Change in unemployment rates in last year	+3.3	+6.5	-5.2

Top Industries for Employment in Maricopa County: 43% Service, 10.8% Insurance and Real Estate; 10.1% Retail trade; 9.8% Manufacturing; 8.2% Transportation and Utilities; 7% Construction; and 5.9% Public Administration. The top employers of Maricopa county are: Harrah's AK-Chin & Hotel Casino, Maricopa Unified School district, the city of Maricopa, and Walmart, those 4 accounts for 63.3% of the county's employment.

Other

	ZIP	County	Country
Population without health insurance		13	10
Language other than English spoken at home	40	27	22
Computer in the home	N. A	93	90
Internet service in the home	N.A.	86	83
Living in the same home for more than 1 year	89.5	83	86

Crime Statistics

On average, a crime occurs every 4 hours and 45 minutes in our community. The overall crime rate, within the zip code is considerably higher when compared to the US average. Our community members have a 1 in 8 chance of being a victim of crime in the northern part of the

zip code, and a 1 in 24 chance on the southern part of the zip code. With most of the crimes being committed being property related, v violent crimes and drug related crimes represent a small percentage of the community's crime rating. Your chance of being a victim of violent crime in 85040 may be as high as 1 in 68 in the northeast neighborhoods, or as low as 1 in 223 in the southwest part of the zip. Community members expressed that they feel connected to their community and feel safe generally.

Health Statistics

In our community, the top three leading causes of death in order of occurrence are: Cardiovascular Disease, Cancer, Chronic Obstructive Pulmonary Disease. According to the Maricopa County Coordinated Community Health Needs Assessment, three of our community's major concerns are access to care, early childhood development, and access to healthy food. Furthermore, their strategic three-year plan is to increase access to healthcare, to reduce the number of premature deaths, and increase early detection of diseases.⁶ Health concerns are not limited to our community, in the past twenty years diabetes and obesity increased between 18-20% (depending on the region) it is a country wide issue that PTAA is proactively addressing with our partnerships.

This collective data, along with quantitative data gathered through community interactions, numerous empathy interviews, and parent listen and learns, helped us to better understand the needs and opportunities of the community. First, we see that our community has more than double the percentage of persons living in poverty and/or of a low SEC when compared to the county. This is also evident in our number of students enrolled in the Free and Reduced Lunch

Program. This has a significant impact on how we design our school as well as how we think about engaging with community partners. Having this percentage of families coming from a low SEC directly affects academic and health needs. Second, considerably more of our population is under the age of 18 when compared to the county. This coupled with the fact that we have a much lower number of high school and college graduates, higher drop-out percentage, and lower median average income intensifies our commitment to preparing our students for career and college. Finally, when designing our school, we considered that over half our population are at risk and ELL, which poses another academic need. This plays a part in how we approach our instructional core as well as wrap around services needed.]

b) What are the needs including academic needs of the community supported by data?

What are the major challenges the charter school would face? What is the plan to address those challenges?

[Through a comprehensive data collection, including quantitative data gained via news reports, community interactions, empathy interviews, etc., we identified three key needs of the community as well as a major challenge our charter school would face. Additionally, we understand that a school cannot meet the needs of the community without being a part of, and tapping into the resources available in the community. For this reason, we created a plan to address the identified needs that include purposeful partnering with community organizations. The three key needs identified in our data collection are: economic opportunity, academic, and health (socio-emotional and physical). The major challenge we anticipate our school will face centered on finding certified staff.

Area of Need: Economic Opportunity

In terms of economic opportunity, business leaders in the community have expressed a concern that the students emerging from local schools are unable to compete in the ever-changing workforce. In short students are coming out of school lacking the skills needed for the work force. Business executives are concerned about the growing economy and the limited number of local talents to fill the positions. In order to prepare our students for greater economic opportunities and the workforce we must be deliberate in our approach to education both within the instructional model as well in how we define community partners. At PTAAA we strive to do this through creating learners with the tools to make decisions, solve-problems, effectively communicate, and act as a team within a diverse group.

Within our campus, we address this issue by implementing the mission of Pioneer Technology and Arts Academy (PTAA): to inspire and engage all students through an inquiry-based STEAM curriculum that emphasizes creativity, critical thinking skills, collaboration, and innovation. PTAA graduates will have the skills and knowledge to earn advanced degrees, securing fulfilling positions in STEM/STEAM professions and become international leaders. PTAA believes that with an early exposure and strong foundation in Science, Technology, Engineering, Arts and Mathematics, our students will have a life-long interest in these fields which is the critical element in creating a strong workforce. However, we understand that to create and sustain a local economy with high-growth, high-wage jobs our school must start with the addressing the academic needs (as seen below). Additionally, we must do more than intentionally gearing our curriculum towards addressing these issues, we must also look to the community resources and create partnerships to aid in addressing this area of need.

Area of Need: Academics

Data shows that students in the area are not able to compete with students in college, they tend to require remedial courses, and not complete a year degree. Fifty-three percent (53%) of Arizona's students do not qualify to enroll directly into a state university and 59 % are taking remedial courses. While completing a degree directly affects economic opportunity, the root of the need starts within the academics of our public K-12 public schools. The poorest areas in Arizona have a less than 30% passing rate in Math and Reading and the number decreases as the income decreases. Students below the poverty line are less proficient in Math and Reading with only 22% of those students proficient in both subjects.

As a community that falls into a lower median income bracket, we are prepared to use our innovative methods and project-based learning to increase proficiency in those areas. We infuse creativity in all aspects of education. We know that art integration improves school culture and student success and promotes an environment of creative thought and innovation. We discard the "one-size fits all" teaching model by meeting all learning styles.

Area of Need: Health (Social-Emotional and Physical)

Our data dive showed us that all three of our needs are interconnected and we must address them all to create sustainable change for our community and students. The last of the three needs we highlighted through our data dive and community interactions was health. Health ties directly to and plays a large part in our student's academic success.

The Children’s “Building Blocks for Learning” along with numerous other reports shows how social emotional health factors “have been proven by research to strongly correlate to, and even predict, academic achievement.” [*Building Blocks for Learning | Turnaround for Children* (turnaroundusa.org)] Additionally, the ability to obtain “common employable skills...that potential employers need in the workplace” highlights the importance of social-emotional regulation and skills in addressing our first area of need, economic opportunity. The growth of certain healthy aptitudes and temperaments is associated with the learning experience of students. “Social, emotional, and cognitive capabilities are fundamentally intertwined...”

In terms of physical health, the data shows that our students have a higher percentage living in poverty/of low SES status. Studies continue to couple lower SES with a range of health issues starting from infancy and for the duration of life. By improving the physical health of our students, we are improving their quality of life and potential for academic achievement.

Within our school we address this need through ensuring character building woven into our everyday culture, creating a school culture of safety, and promoting a healthy lifestyle, creating opportunities for parents to learn about healthy living, having a nurse on campus to address health needs, connecting families with community health resources, and having an on-campus counselor.

Challenge: Shortage of Qualified Staff

A challenge we anticipate facing is related to human capital and talent management. Due to the shortage of qualified staff nationwide, we must find ways to mitigate the challenges that we foresee with recruiting and retaining high quality staff members. Arizona’s educational system is

underfunded, and teacher shortages are causing academic deficits. To add to this, our academic needs mean that our school faces the challenge of students coming in grade levels behind. We attack this need from many angles.

First, by putting in guardrails into our academic core that give teachers the ability to properly reach all learners where they are and close gaps. Studies show that teacher retention has a positive correlation to student achievement. As students achieve, teachers feel successful and are more likely to stay in the profession. Our curriculum is designed to meet the students where they are through Grade Placement focused on aptitude and mastery. PTAAA is designed to teach students at Aptitude level, by using student data to determine strengths and weaknesses. PTAAA students are challenged to meet higher standards at each age group and encouraged to achieve higher levels in their subject of interest. With our small class sizes and small teacher to student ratio, we can help build the foundational skills necessary to bring students to grade level. We implement rotation programs for all subjects beginning in 4th grade. Each Rotation will be taught by a subject specialist teacher. Each student will be placed in subject rotations that align with their aptitude.

Second, studies show that certain school characteristics such as admin support, professional development, having teaching materials provided, etc. are key in teacher retention. We make sure we create an atmosphere that supports both staff and students. Our campus leaders are hyper-focused on supporting teachers and student learning through protecting in-school team planning time, continually assessing to ensure that our budget aligns with our mission, and we are creating a culture of staff collaboration.

Third, we analyzed these data, recognized need and reached out to organizations within our community to walk with us, shoulder to shoulder, in tackling this need. As you can see in section C below.]

- c) Who are the existing and potential community partners and how will they be involved in the planning and implementation of the school?

[Within our campus we offer before and after school tutoring and enrichment programs that in a safe, free space to tend to the needs identified above. Data from community and family surveys and empathy interviews revealed that the biggest barrier to student participation in these events was transportation. We offer late buses and free afternoon snacks to ensure that transportation, nor ability to purchase food is an obstacle to any student attending our programming. PTAAA works to increase parent participation through our family nights, opportunities to volunteer on campus, home visits, parent classes, parent newsletters and surveys, social media and blogs, online videos, etc. We guarantee that all communication is translated, as most of our families speak another language at home. We train staff to be respectful and responsive. We involve parents not only as volunteers and in social aspects, but as decision makers and first teachers. We provide babysitting services to allow parents to attend after school events. By design, our school strives overcome challenges to parent participation through creating and upholding a welcoming and approachable environment.

In addition to the issues, we can address in-house, our school has been intentional about identifying and developing partnerships with community and neighborhood organizations that align with the needs of our community as detailed in the above sections. We know that to create

meaningful experiences for our students, we needed to first understand target student population data before we could create wrap around services to address the identified needs.

Area of Need: Economic Opportunities

We partner with Junior Achievement and the Future Stars Program to further our students' economic opportunities, job readiness, financial knowledge, and potential future earnings.

Junior Achievement assists by exposing our students to the demands of the workforce. This program helps our students connect what they learn in school with the real world. Through this program students can access the skills that business owners are currently not seeing from Arizona graduates. Junior Achievement's curriculum builds up our student's entrepreneurship, career readiness skills, and financial literacy muscles. Field studies have concluded that Alumni of the Junior Achievement program are more likely to attend a four-year college and are more prepared to make financial decisions. The program explores debt, health insurance and life expense, along with the importance of budgeting to meet those needs. Students are given the opportunity to use the interview and customer service skills learned throughout the course. The curriculum is designed to align with state standards and volunteers assist with instruction to allow teachers the opportunity to witness the benefits of life applicable lessons.

Future Stars is an afterschool program that was designed to help students build confidence in athletics and academics. Future Stars like PTAAA focuses on STEAM, and through mentorship, and hands on STEM activities expose students to the variety of career fields possible with the skills they learn. The job market and overall economy are rapidly changing. The critical thinking skills learned through this hands-on, exploratory learning program, especially with a STEM focus

will set up our students to be hot hires. Future Stars better positions our student to take advantage of this economic opportunity.

Finally, we have partnered with the Boys and Girls club to further promote the development of our students into globally competitive graduates.



Number if Senior Boys and Girls Club members wanting to go into STEM.

Compared to 27% nationally.



High School graduation rated predicted for Boys and Girls club members.

Area of Need: Health (Socio-Emotional & Physical)

Our extensive research has revealed that students who participate in after school activities that involve physical fitness are 10% more likely to be physically fit two years later. We've learned that after school programs with physical fitness components have aided in reducing the obesity rate of their participants. According to our data diseases linked to obesity are an issue in our community. We have partnered with Girls on the Run, Cavity Free AZ, Future Stars, Beat Drop Kids, The Leukemia and Lymphoma Society, Parkinson's network of Arizona, Phoenix Fire Departments Fire Prevention and Safety Program, and the Phoenix Police Department's Wake Up Program the to address these health needs.

Our partnership with Girls on the run, will help us improve the obesity rate in our community, while building the confidence and self-esteem of our girls. The program is an after-school program that inspire girls to be joyful, healthy, and confident using a fun, experience-based curriculum which creatively integrates running. Participants build lifelong skills, understand the connection of their mental and physical health, and learn teamwork and collaboration skills. Girls on the Run inspires girls, no matter their fitness level, to participate. The program builds their physical endurance along with encouraging them to create a tool kit of social-emotional coping mechanisms. Girls enjoy the friendships formed as they motivate each other to complete a 3.5-mile race at the end of the program. This program not only address physical health, but also mental and emotional health.

Cavity Free AZ is a program address physical health through providing students learning opportunities to better understand oral hygiene. Students who participate receive the benefit of receiving free dental work, including free sealants.

Future Stars, engages our aspiring athletes, using their potential as building blocks to being a key part of any team. Students will learn the fundamentals of the sport of their choice, while also understanding the importance of critical thinking.

Beat Drop Kids provides opportunities for students to express themselves through dance, build confidence in the new skills they learn as they increase their physical fitness. Beat Drop Kids, uses the latest songs and dance trends to make movement fun. Beat drop engages kids in fun physical fitness while also encouraging and praising school attendance.

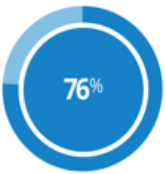
According to the public health report for Maricopa County, many diseases go undetected, and are diagnosed in the late stages of the diseases leading to higher mortality rates in those that are underinsured. We partner with the Leukemia and Lymphoma Society and the Parkinson's network of Arizona to raise awareness of the diseases. Parents are invited to learn about symptoms, and prevention. Parents also assist with fundraising, and organization of community walks. These organizations, are key to bringing our community together to give back and lower the number of community members diagnosed with these diseases

Finally, we have partnered with the Phoenix Fire and Police Departments. Through these community outreach programs students can access agencies that provide education around various topics such as bullying, cyber bullying, drug prevention, etc. We know that part of being mentally and emotionally healthy is feeling safe in your environment. PTAA Arizona created that safe space through bringing awareness around bullying and taking steps to stop it. Our partnership with the Phoenix Fire Department is one that parents are enthusiastic about. The Fire Prevention and Safety Program educates both parents and students. Our parents appreciate building trust and connections with local police and fire fighters.

Area of need: Academic

Each of our partners plays an important part, whether directly or indirectly, in addressing our academic needs. For example, through Junior Achievement students gain financial literacy skills that we are able to link to our Math classrooms. Through Future Stars our students learn science and technology skills that our staff access across all contents, and especially within the science labs and classrooms.

As a stand-out partnership to specifically address our academic needs, we have partnered with the Boys and Girls club. The Boys and Girls Club give our students an opportunity to receive after school enrichments, tutoring, and mentoring. Boys and Girls club is a resource to parents who cannot afford the high cost of a tutoring center in the area. Mentors are assigned to our students with the goal of seeing our students succeed academically, and socially.



Percent of Low SES, regularly attending, Boys and Girls Club members with A and B grades. As compared to 67% of their peers.

Challenge: Shortage of Qualified Staff

Our area is currently facing a teacher shortage. This issue is resulting in underqualified staff, and educators whose skillset are not prepared for the rigorous PTAA model. We know that having a quality teacher is the number one influencing factor of student achievement. We have partnered with The Grand Canyon University College of Educations Strategic Educational Alliances (SEA) in an effort mitigate this teacher shortage risk to our students learning. The SEA provides support in recruiting, retaining, and developing high quality staff within. The educational sector. Through our partnership with SEA, we are able to receive professional development, consulting, coaching, and mentoring for our staff. PTAA is eager to utilize the partnership to serve as a site for their teacher residency program and serve to support new teachers through the SEA's workshop 101/102. By serving as a placement school for the university's interns and student teachers PTAA has an advantage in attracting, training, and hiring teachers from the program. This teacher

intern process allows us to recruit high quality teachers, during their time as residents. This also gives us an opportunity to assist prospective teachers with their weaknesses, strengths and develop teachers before they get their own classroom. Residents can be acclimated to our collaborative planning style, and overall school culture. We see this residency as a method to reduce turnover rates, as we are vetting of the incoming teachers as we supervise them. Our goal is for educators to buy in to our school culture create a rapport with students and parents and begin their career on our campus.

PTAAA also partners with Arizona Charter School Association for various Board trainings and workshops on effective governance or training which can be held on campus.]

D. Governance – Total points possible: 30 points

1. Describe how the charter school will be governed and managed. An organizational structure chart shall be submitted.

[**Board, Staff, and CMO:** The Board will work with the Superintendent for academic, operations, and financial needs. Boards typically requests data and evaluations every quarter. The Board can request data more frequently from the Superintendent, the charter management organization, and other staff members to stay informed and implement any changes.

The accountability for this data management moves in a hierarchical structure through two layers:

The Superintendent works directly work with financial, operation, and academic committees to:

- Assess student achievement data
- Assess calendar maps

- Monitor and ensure assessment occurs
- Request and assess monthly and quarterly financial data
- Assess daily, semester and annual operational procedures
- Report assessment data to the Board of Directors and the public.

The Board of Directors

- Monitor results of assessments
- Ensures compliance with the school's Accountability Plan and Improvement Plan
- Ensures policy and staff adjustments, as needed, through the principal
- Approves the school budget
- Evaluates the EMO/CMO

The board has:

- a) Fiscal responsibility of the school
- b) Academic performance and operational oversight of the school
- c) Hiring and evaluation of ESP Organization and School principal
- d) Overseeing adherence to the terms and conditions of the charter school contract

The Board is responsible for hiring, evaluating and, if necessary, replacing the ESP (organization) and school principal. Board regularly works with ESP and school principal and requests that the ESP Head and school principal be available at all board meetings to continue a seamless interaction with school leaders. The Board will conduct an annual evaluation of the ESP and school principal. The ESP and school principal evaluation will also consider performance in the areas of finance, school culture, staff supervision, legal and state compliance, and ability to

communicate effectively with the Board and the public about the school and its successes and challenges. The board will make final decisions on complaints.

The Board will determine an annual formal evaluation process that will, at a minimum, collect input from all board members as well as key stakeholders including staff, parents, and community leaders. Two stakeholder surveys a year will be conducted to ensure their voices are heard and changes needed are implemented. The ESP and school principal will also conduct a self - assessment. The final evaluation will be in writing, and adequate, objective documentation for all conclusions will be provided. PTAAA has recruited strong, diverse board members with a variety of skills sets to ensure the proper functioning of the board and the school. While the day-to-day operations will be performed by school staff at the direction of the Principal and ESP head, the board plays an instrumental oversight role. By recruiting board members with extensive experience in various school functions such as finance, real estate, educational development, and STEAM curriculum, the PTAAA's governing board has the necessary background to meet all state requirements.

Board Goals: Charter School Boards require a constant assessment of its annual goals based on the current needs of the school. PTAA Board Designates its annual goal based on the results of annual leadership assessment statements describing the characteristics and competencies of an effective board. Board members strive for consensus on 3-5 areas for improvement based on the assessment results, and set annual measurable goals based on outcome. The annual school goals are those the board needs to achieve to advance the school's annual goals.

Goal	Purpose	Outcome Measure
Smooth transition from a public system to the school stakeholders in a specific community.	To enhance effectiveness of communication and response to school stakeholders	Satisfaction surveys, and number of complaints filed
Matching school vision and mission statement to local needs.	To execute the mission and vision of the school with fidelity	Parent Satisfaction surveys
Academic Excellence Committee	To ensure school is making adequate progress toward achieving its goals as set forth in the charter	Quarterly academic progress reports from the Principal
Formation of College and Careers Committee	To monitor the progress of the students toward achieving College and Career standards	Meeting dates and agendas

The Board of PTAAA delegates day-to-day responsibility to the school Superintendent for operating the school. The Board is responsible for hiring, evaluating, and, if necessary, replacing the Superintendent. The Superintendent will hire the principal; however, the board has final decision on the school’s principal.

Key steps in hiring of the principal include:

- Establishment of an effective hiring committee that understands the specific leadership needs of the target population, school, or district.
- Recruitment of candidates based on the criteria that best meet school and district goals.
- Identification of the strongest candidates and conducting an onsite performance assessment of finalists.
- Soliciting input from key stakeholders including faculty, parents, and community members.

Responsibilities As part of its relationship with the PTAA sister schools, the principal receives regular formal coaching support from the CMO via the regional director and Superintendent that oversees all PTAA schools. Formal coaching sessions will occur at least once per month and will include:

- Observations of the Principal as he performs his daily duties
- Immediate feedback at the end of each observation
- Suggestions for corrections or adjustments in any aspect of job performance that warrants improvement
- Suggestions for resources, training, or studies that will provide relevant information or strategies that will improve the effectiveness of the principal.

The coaching relationship between the Superintendent, CMO employees, and the principal is intended to be supportive and never punitive. Therefore, the observations and feedback from coaching sessions will not be considered as part of the principal's formal evaluation. As noted, the Board of Directors will hire, evaluate and, if necessary, terminate the Superintendent if the principal training and coaching is not effective. A formal evaluation will be conducted by the Board at least annually.

Superintendent will adhere to best practices in hiring. Key steps will include:

- Establish an effective hiring committee that understands the specific leadership needs of the target population, school, or district.
- Recruit Principal candidates based on the criteria that best meet school and district goals.
- Identify the strongest candidates and conduct an onsite performance assessment of finalists.

- Solicit input from key stakeholders including faculty, parents, and community members
- Plan for a smooth leadership transition.
- **Superintendent:** The superintendent is the top executive ("CEO") in the school district. The superintendent implements the school board's vision by making day-to-day decisions about educational programs, spending, staff, and facilities. The Superintendent will hire and manage the central staff and Campus Head.
- **Regional Director:** The Regional Director of School serves as the Arizona Head, responsible for the effective execution of policies adopted by the Charter's board of trustees. The Regional Director of School assumes Arizona administrative responsibility for the planning, operation, supervision and evaluation of the education programs, services, and facilities of the charter and for the annual appraisal of District staff. Oversee the operations and activities of administrators; provide leadership to ensure that administrators effectively guide and coordinate the operations and activities of the educational system.
- **Principal:** The Principal is the face of the school. She leads teachers and staff, set goals, and ensures students meet their learning objectives. Overseeing your school's day-to-day operations means handling disciplinary matters, managing a budget, and hiring teachers and other personnel.
- **HR Director/Compliance Coordinator:** The job of Human Resources Director is for the purpose/s of planning, implementing, directing, and maintaining the school personnel services; serving as a resource; and maintaining staffing to ensure that personnel functions conform to school, state, and federal requirements. This function will be provided by the CMO.

- **Financial Officer:** The job of Financial Officer is done for the purpose/s of managing business and financial services to ensure that the school derives maximum educational benefits from the expenditures of school funds; providing information and serving as a resource to others; achieving defined objectives by planning, evaluating, developing, implementing, and maintaining services in compliance with established guidelines; and serving as a member of the leadership team. This function will be provided by the CMO.
- **STEM Coordinator:** The STEM Coordinator is responsible for developing, coordinating, and teaching STEM courses to K-12th grade students. Primary responsibilities include program instruction, curriculum development and revision, and materials management. The STEM and PTECH Coordinator also hires, supervises, and mentors contract instructors who teach in the program.
- **IT Director:** The job of Director of Technology was established for the purpose/s of planning, organizing, directing, supervising, and evaluating the acquisition and application of technology in support of all school activities; coordinating the development and implementation of the school's technology master plan; coordinating, organizing, and supervising staff development, training and technical guidance in software, educational technology, and use of systems; assisting in the development of the schools technology budget; and pursuing alternative funding sources. This function will be provided by the CMO.
- **Curriculum Director:** The curriculum director manages the curriculum for the school ensuring that the curriculum meets educational standards. The director also coordinates training for teachers to help teachers focus their instructional style on school-mandated subject matter.

The professional development director duties revolve around This function will be provided by the CMO.

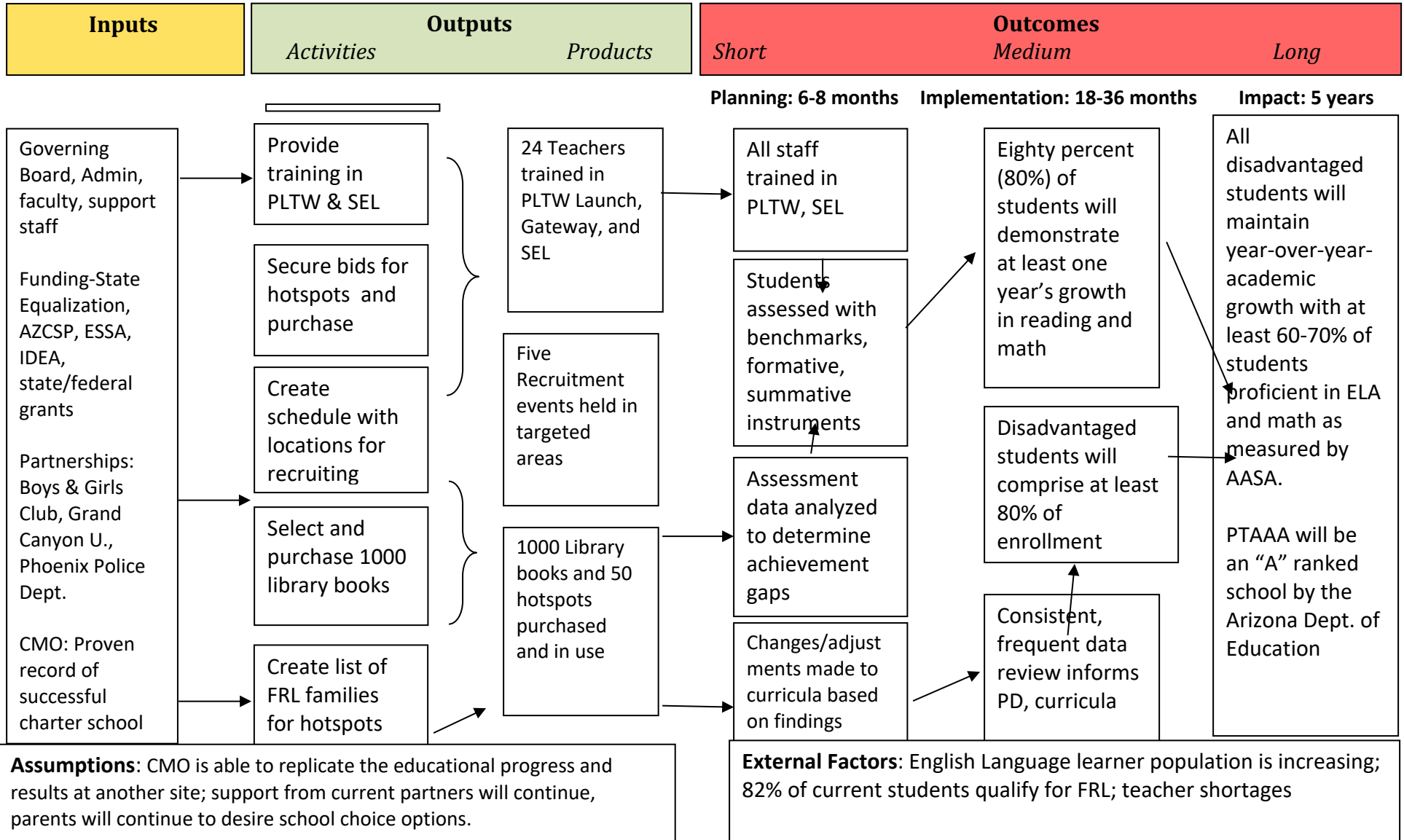
- **Professional Development Officer:** The professional development officer facilitates the planning, implementation and monitoring of professional learning opportunities for teachers, administrators, and selected district staff and partners. The goal of this position is to make significant contributions to improving student achievement by designing, delivering and promoting high quality professional learning and communicating the district’s high expectations for each student, teacher and administrator. This function will be provided by the CMO]

2. a) Create a Logic Model using the graphic organizer provided.
b) Provide a brief narrative description to accompany the Logic Model. See the Logic Model Components Definitions in “Terms to Know” [CLICK HERE](#)
[]

Add, remove, & resize text boxes & arrows as needed.

Arizona Charter Schools Program Logic Model

Project's Objectives: To increase the year-over-year academic growth of disadvantaged students and increase the number of disadvantaged students studying STEAM subjects.



3. Describe how the governing authority will measure the impact of proposed project

through Logic Model's implementation, evaluation, and revision for the life of the grant.

PTAAA will use the following objective performance measures to evaluate the project: 1) The percentage of disadvantaged students that maintain year-over-year academic growth; 2) the percentage of disadvantaged students are proficient in ELA and Math as measured by AASA; 3) The percentage of disadvantaged students enrolled ; 4) PTAAA's yearly ranking by the Arizona Department of Education.

The data to be collected, analyzed, and used to evaluate the objective performance measures include: Student growth percentile and student growth to target in ELA and math on state assessments; student proficiency in ELA and math on state assessments; student enrollment demographic data; Arizona Department of Education ranking of schools.

During the early years of the project, formative evaluation methods to determine if inputs are used as intended and if project activities and outputs are achieving intended short-term outcomes. These include student benchmark assessments, daily faculty walk-throughs, data from surveys of parents, faculty, students and community stakeholders, feedback forms from parent trainings and workshops, and enrollment data. Informal data reviews happen frequently and will be a central component of teachers' daily and weekly planning.

In the context of weekly staff meetings, faculty routinely review student work and discuss strategies to meet the individual needs of students. In these discussions, teachers receive support from one another to assist students. Teachers advise the presenting teacher, offering specific ideas and practices to provide targeted support to improve student's learning outcomes. At times, these discussions are broadened to include parents and the students themselves so

that coordinated intervention and support services can be offered. As such, this powerful staff development protocol ensures that the analysis of daily student performance data:

- 1) informs refinement of practice in the classroom;
- 2) provides a basis for regular communication with parents and students in person via telephone and/or electronically; and
- 3) supports student achievement and maintains appropriately challenging expectations.

PTAAA also holds longer formal meetings at least three times per year to analyze student data and report to the Governing Board. These may be grade-level or subject-matter meetings and will be facilitated by either the principal or outside consultants who have expertise in data analysis. PTAAA monitors data to identify students who may need extra support, teachers who may need more professional development, and areas where our curriculum may not be meeting expectations. The accountability for this data management moves in a hierarchical structure through three layers:

Teachers

- Administer standardized tests, analyze results, and make correlating adjustments to instruction.
- Maintain daily, weekly, and monthly formative assessments and progress monitoring tools.
- Use professional development time to compare horizontal and vertical achievement results.

- Create and implement MTSS plans in accordance with data analysis results.
- Regularly report student achievement data to the principal.

Principal

- Creates calendar maps.
- Monitors and ensures assessment occurs.
- Supports teachers in developing assessments.
- Ensures data is recorded.
- Creates reflection forms.
- Leads data analysis sessions.
- Holds every member of the team accountable.
- Reports assessment data to the Superintendent, who reports to the Board of Directors and the public.

The Board of Directors

- Monitors results of assessments.
- Ensures compliance with the school's Accountability Plan and Unified Improvement Plan.
- Makes policy and staff adjustments as needed.]

4. What is the succession plan for governing body members and key school leadership to sustain the school's mission?

[PTAAA Board will establish a Governance Committee to run a strong, effective recruiting process that will secure high-performing board members. The governance committee will be responsible for developing a clear candidate interview and selection process, along with ensuring that all

board members are familiar with the process. The governance chair or board chair will also share the process with each board candidate, so he/she is clear about the process from the beginning. The committee will create and review key recruiting documents that will be shared with candidates. Board member recruitment will directly align with the school's strategic plan and goals over the next three years, keeping needs and gaps in mind. PTAAA will recruit a diverse board to represent the population it serves. Once candidates are identified, school tours, board meeting observation, and interviews will be scheduled.

For the interview phase, each board member will have the candidate's resume, bio, and relevant information. Following the interview, the Governance Committee will collect data from board members, discuss, and decide whether to recommend candidates to the full board. The full board will then discuss each recommended candidate with the Governance Committee and take a formal vote on each one. After the vote, all candidates will be notified of the outcome. Once a candidate accepts, the Governance Committee will update the board roster and the authorizer. New board members will complete a board agreement, conflict of interest, and any disclosure documents. All new Board members are trained within the first year of their membership in the critical aspects of the PTAAA model and are required to read and familiarize themselves with the Board strategic plan and Logic Model and existing local needs and partnerships in place. Additionally, all board members receive training in the governance of PTAA Arizona according to the PTAAA Public School Bylaws. All Board members are sent to various trainings and workshops including those provided by the Arizona Charter School Association on effective governance or training which can be held on campus.

School Administrators are groomed internally and externally. Each campus has a support staff that can step in if a change in key personnel is needed.

1. PTAA is always grooming new administrators for upcoming campuses within the currently open campuses. There are always key campus personnel available to step in if needed.

2. Administrators are also cross trained for SIS, HR, and business management. This is done to help with succession planning in the central office or as a need becomes apparent for more staff members for central office administration.

3. Campus Clerks are trained for SIS and Admission data, and the Central Clerk is trained for business management data.

4. Financial Planning, Student Planning, Counselling planning, and Curriculum planning are also all done through CMO, so if key personnel are missing, the CMO can step in, and the school can take appropriate time to hire the right person instead of making hasty decisions.

5. To protect the Board from sudden loss of leadership, the Superintendent may have no fewer than two other executives familiar with Board- and executive officer-level issues and processes. An emergency leadership transition plan will be developed and include, but not be limited to, the following elements:

- a. Presence of board members who have experience conducting an executive search. (Board Chair)
- b. A senior manager(s) or a source list of potential interim professionals to serve in a temporary, acting capacity.

c. Up-to-date Job Descriptions.

d. Key contact list to notify individuals of leadership change and communicate the plans for and status of transition which may include team leaders, key teachers, key parent leaders, and community members.

e. Procedures for conducting an effective search and selection process.

f. An information system that enables the Board chair to gain access to all critical information pertaining to the organization in the event of an emergency.

g. An understanding of who should serve as the key spokesperson for the organization during this time.

Regarding longer term planning, it is important to accept that succession planning needs to be more than just-in-time job replacement. To assist in the identification and development of future school leaders, the Superintendent and Principal will create a leadership team composed of various staff members that have complementary skills and are dedicated to the mission and vision of the school. This team will meet on a monthly basis to identify academic areas that need improvement or develop strategies for improving student outcomes. Learning opportunities will be set up during their planning periods or during breaks. These opportunities would include topics such as how to address disciplinary issues, effective staff management, curriculum development, and board relations. Given the importance placed on instructional leadership, any future leader must have knowledge of instructional strategies, current research, and literature as well as the ability to apply data.

Since potential leaders learn by doing, the Superintendent and Principal will groom these leaders to serve in their absence. Once a level of comfort is reached, these prospective leaders will “fill in” when the Superintendent or Principal is absent.]

5. What process is in place or will be in place for ensuring feedback and continuous improvement in the operation of the proposed project. (34 CFR 75.210(g)(2)(ii))

[PTAA Arizona complies with the Arizona State Board of Charter Schools requirement to develop a documented systematic continuous improvement plan twice yearly. The purpose is to have meaningful dialogue about data and make changes that challenge inequity.

The plan contains measurable performance and equity goals that reflect the vision and the mission of PTAAA. All aspects of the plan are continuously informed by data—including data measuring school processes as well as student achievement and attitudinal data—all disaggregated by demographics. Analysis of the data from the plan occurs on a continuous basis and informs changes in the plan. All individual staff members are responsible for using data to guide their own practice. This data is also used to inform the plan. The plan is activated through the formation of teacher teams and school-community work groups.

For each planning cycle, following a comprehensive needs assessment, PTAAA leaders establish rigorous attainable goals and timelines for student proficiency and growth in math and ELA. PTAAA uses four primary types of data to evaluate school improvement: student learning, demographics, school environment, and implementation fidelity. To assess student learning, PTAAA examines data on standardized tests, curriculum delivery, social and emotional learning, attendance, behavioral incidents, and other variables. Additionally, demographic data allow

PTAAA to form a thorough understanding of school subpopulations, including special education students. PTAAA monitors school environment by using student, teacher, and parent climate surveys. Tracking the fidelity of implementation enables PTAAA to determine if planned processes, timelines, and goals are achieved.

Throughout the school year, PTAAA collects and analyzes baseline and incremental data points to measure growth towards achieving program goals. PTAA Arizona employs qualitative and quantitative data analysis of data observations, attendance data, and surveys of participants including parents, staff, students, and the community to inform decisions. The CMO provides District Data and Curriculum Coordinator that allows an improved level of data access and accountability. Throughout the course of the school year, the school staff, leadership team, and Board use data to develop, improve, and revise curriculum and instructional practices. The teaching faculty will analyze data during weekly meetings with the school leadership to inform classroom instruction and flexible groupings. Data will also be disaggregated to analyze the performance of subgroups and evaluate the school's effectiveness in meeting their needs. Short-term adjustments may be made to the curriculum units and scope and sequence in accordance with students' progress and needs .PTAAA's student population encompasses high percentages of underrepresented groups: ELL, Econ. Dis, minority, and First-Generation College Goers. Their needs vary day to day and teachers are the first line responders. They track attendance, referrals, moods, and grades, changes in behavior, and physical well-being. The leadership team compiles school-wide data to report to the Board and analyzes its implications towards meeting the improvement plan goals , curriculum, instruction, and personnel decisions. Based on students' performance, the Board and leadership team may also implement short-term adjustments.

During the school year, school leadership will provide ongoing support in lesson planning, direct coaching, and individualized professional development to its staff through an exchange of observations and feedback to ensure high quality instruction is provided. At the conclusion of the six-month cycle, all data will be thoroughly vetted to evaluate the curriculum and instructional strategies. Based on student achievement data, and enrollment demographics, the school will devise improvement plans for implementation the following cycle.]

6. Describe how the charter school that is considered a local educational agency under ARS§15-181 will comply with sections 613(a)(5) and 613(e)(1)(B) of the Individuals with Disabilities Education Act. *ESEA, Title IV, Part C, Sec. 4303(f)(1)(A)(iii)(III)*

Identification PTAA Arizona follows the provisions of IDEA, ADA, and Title III to assure that all students with disabilities, 504, ELL, etc. are accorded a free, appropriate public education (“FAPE”). For special education, this includes related services. PTAA Arizona will also ensure that no student, otherwise eligible to enroll, will be denied enrollment based on their special education status. We will ensure that students who enroll receive the services they are entitled to beginning on their first day of school. On our enrollment form, available in English and Spanish, families will be asked if their child previously received special education services. Based on information provided, we will utilize previous school records and the Maricopa County Department of Child Find to obtain the students’ IEP.

PTAAA uses the MTSS/ RTI model for all students until all documentation can be obtained. Rather than relying on the “wait to fail” model of identification, this approach seeks early identification and prevention (Gersten & Dimino, 2006; Heward, 2009). RTI is considered a welcome alternative to the traditional discrepancy approach because “teachers no longer would

have to wait for students to fail before the students could receive services” (Bradley, Danielson, & Doolittle, 2007, p. 8). Additionally, an assumption of the RTI approach is that the cause of academic problems for the majority of students may be poor or ineffective instruction. RTI is focused on progressively intensive instruction with careful progress monitoring (Davis Bianco, 2010; Haager, Klingner, & Vaughn, 2007; Turnbull, Turnbull, & Wehmeyer, 2010). Upon enrollment, every student will be monitored through the Response to Intervention (RTI) process to evaluate what level of support he or she needs, whether it is for academic or behavioral issues. Students' needs, behavior, and academic progress will be monitored, recorded, and analyzed in order for them to receive specialized services. Students will be monitored to see if they meet 504 requirements. Referrals made based on student's needs and eligibilities for 504 will be determined and evaluated from previous records upon enrollment. Monitoring of a student's response to the MTSS/ RTI process, documentation of current levels/ability, and progress of intervention will be consistent. Students' parents/guardians will be contacted regularly during the process and notified of the school's recommendation to refer students for special education testing. Once consent is received from parents to allow testing, special education staff will begin the full individual evaluation to review and determine if a student qualifies for special education services. Special education staff will take great care to review all previous education records, observe student behavior, and conduct testing throughout the process. Students who receive special education services will be provided additional support in class, either through inclusion support in social studies and science, or resource classes for English and math. To prevent under, over, and late identification or misidentification, PTAA Arizona will provide MTSS/RTI for struggling students, and LSSPs will use a dual discrepancy consistency model to evaluate each

student. Students are given appropriate accommodations and modifications to ensure success in the classroom, and goals will be monitored yearly for achieving their academic IEP goals with care given to their need for earning credits toward high school graduation. Parents who suspect their child may have a disability should contact the Regional Director. Based on the area of concern, the child will be referred to the Licensed Specialist in School Psychology (LSSP) or Speech Language Pathologist (SLP) and/or other related services staff under contract to the school. The parent will be given literature regarding the types of assessments proposed and written consent shall be obtained before the assessment process is initiated. If assessments are conducted, results will be reviewed by the IEP team, including the parents, teachers (special and general education), a campus administrator, and evaluation staff/educational diagnostician. If the student is eligible for services, PTAAA will strive to provide the services that allow the student to achieve his/her highest potential. The qualified student's IEP will be reviewed and revised at least once annually. However, the parents or the school may call an IEP meeting before the annual review date to discuss progress, make changes, create addendums, or adjust the accommodations or modifications. A Prior Written Notice will be provided to the parents after they attend any meeting that is part of the IDEA process, and prior to any new services being provided. Procedural Safeguards will be offered to the parents, at least annually. This document explains to the parents, their rights, and the rights of their student throughout the special education process. This document also provides information to the parent/guardian on the process for filing a Due Process complaint with the State Education Agency. Contact information for state agencies **Monitoring and Evaluating:** Dr. Derrick Love, Regional Director at PTAAA, has 18 years of experience in special education and will oversee the monitoring and evaluation

process. Progress monitoring procedures will be established for each goal in the IEP of each student in special education. Progress Monitoring procedures will guide how data will be collected to make instructional decisions about the progress of the student and establish a decision-making plan for examining the data collected. Data collection is imperative to objective decision-making. PTAAA will collect objective numerical data frequently, graph, analyze, and then use that to make instructional decisions. Baselines will be established using the measurement of the student's performance that is expected by the end of the goal period. The methods used to collect student data include: Student products, Direct observations protocols (rubric, point sheet, etc.), behavior observation checklists, progress monitoring probes (e.g., reading, math), and unit or chapter test scores. The same measurements, using equivalent materials or procedures, will be used throughout the monitoring process. The teacher or para-educator, trained by and under the direction of the teacher, will be responsible for collecting student data. Data from formative assessments will measure progress on the academic skill or functional behavior specified in the annual goal, and can also be used to inform instructional decision making. Regularly and systematically collecting and monitoring student data will allow the IEP team to evaluate the appropriateness of the student's IEP. It will also give the team time, when the student is not making progress, to adjust the student's educational program so that student might still achieve the annual goals. These adjustments might include using different instructional methods, providing different services and supports, or reconsidering the student's IEP. PTAAA's monitoring plan measures the behavior outlined in the goal, uses an equivalent measure each time, requires regular and frequent data collection, takes only a short amount of time from instruction, and allows for analysis of performance over time. The results of data

collection and analysis will be reported to parents periodically and as needed. Instructional decisions will be tracked and monitored at PTAAA using technology databases that are user-friendly. PTAAA will follow the provisions of IDEA and ADA to assure that all students with disabilities are provided services pursuant to FAPE. For special education, this includes related services. Related services include speech and language services, counseling, occupational therapy, and/or any other related service as determined by the IEP team. In order to provide a Free and Appropriate Public Education (FAPE), PTAAA will follow all federal and state laws under the Individuals with Disabilities Education Act (IDEA) (20 USC §1400 et seq). PTAAA will comply with the applicable requirements of Section 504, the Americans with Disabilities Act (ADA), and all U.S. Department of Education Office of Civil Rights (“OCR”) mandates for students enrolled in PTAAA]

Additional Questions for the following:

Option B – Freestanding or Expansion/Replication affiliated with in-state CMO

7. Describe how well the applicant meets the criteria of Academic Performance, Financial Performance, Operational Performance and Compliance set forth by the authorizer, the Arizona State Board for Charter Schools.

[]

Option C – Freestanding or Expansion/Replication affiliated with out-of-state CMO.

7. Describe the extent to which one or more charter schools operated or managed by the applicant have closed; have had a charter revoked due to noncompliance with statutory or regulatory requirements; or have had their affiliation with the applicant revoked or terminated, including through voluntary disaffiliation.

[No charter school has been closed or been revoked by an authorizer for academic, financial mismanagement, or noncompliance reasons.

PTAA campuses under ESP SSS Schools currently serve 4 states: Arizona, Texas, Colorado, and Nevada. Below listed are schools the CMO has had approved and opened, including the authorizers, timeframe, and involvement details

Authorizer	Timeframes	Details
Texas Education Agency in Texas	2015	Involved in all Academic, Financial and Operational needs of the charter school
District 49 in Colorado	2019	Involved in all Academic, Financial and Operational needs of the charter school
Clark County School District in Nevada	2020	Involved in all Academic, Financial and Operational needs of the charter school
Arizona State Board for Charter Schools	2021	Involved in all Academic, Financial and Operational needs of the charter school

- Describe the extent to which one or more charter schools operated or managed by the applicant have had any significant issues in the area of financial or operational management or student safety or have otherwise experienced significant problems with statutory or regulatory compliance that could lead to revocation of the school’s charter.

[SSS Schools (Meadow Oaks Education Foundation d/b/a Pioneer Technology and Arts Academy) has had no significant financial issues, (*copy of the most recent audits is **Appendix 3***), nor issues in the areas of students safety, operational management, and compliance that could lead to revocation of the school’s charter.]

School Site Questions

E. Preference Points - Not Required -- Total points possible: 5 points added to the total score

Describe how the applicant will increase high school student academic achievement and graduation by participating in dual or concurrent enrollment programs or early college high schools.

[]

F. Leadership – Total points possible: 15 points

1. What process is in place or will be in place to develop challenging curriculum including supplemental curriculum aligned with the state standards that meets the unique needs of disadvantaged students?

[The PTAAA educational program uses standards-based, state-adopted texts and research-based instructional materials, aligned to AZCCRS, including both the Common Core Academic Standards and the Next Generation Science Standards, and high-yield educational strategies. These have increased student achievement and accelerated achievement of students with large gaps in learning. PTAAA implements the PTAA Texas model to ensure that all students who attend the school can attain and demonstrate mastery of state standards. Teachers receive robust and ongoing training to use differentiated instruction and other research-based strategies including blended learning as well as standards-aligned texts, enhanced by supplementary materials and programs, to ensure student success. Differentiated instruction across the curriculum and targeted intervention programs serve as vehicles to increase learning opportunities for all students, including English Language Learners and Students with Disabilities.

Distinguishing features of the PTAAN model include:

- Emphasis on STEAM curriculum

- 21st Century Skills
- Project-Based Learning
- Blended Learning

Emphasis on STEAM

One of the most critical components of PTAAA 's design is our commitment to exposure to STEAM for all students at every grade level. PTAAA values exposure to STEM subjects at all ages and allocates ample time to STEM, while also supporting early literacy. This is unlike the traditional model where, especially at the elementary level, the emphasis has been on developing language and literacy skills, with limited focus on math. In this traditional model, STEM subjects have been given little attention. A study conducted by Farran, Lipsey, Watson, & Hurley (2007) (Farran) found that less than 1 minute of a 360-minute day was spent on math in a typical kindergarten setting. The allocated time is even less for Science, Technology, and Engineering.

The PTAA curricula are designed to encourage all students to see interdisciplinary connections between all STEM subjects, which is positively correlated with increased student understanding and achievement in STEM. Examples of how STEM is included across the curriculum include:

- A special time block is designated for all K-8 students in computer coding (an integration of Engineering and technology)
- K-8 students have access to 1:1 technology. Dedicated tablets, laptops, or all-in-one desktops will be used to facilitate the use of technology.
- Engineering design is incorporated into both the Science and Mathematics curricula using the standards-based Project Lead the Way (PLTW) Launch units.

PTAAA recognizes that to be successful in the STEM fields, exposure to rigorous standards-based STEAM instruction and 21st century skills, such as collaboration, presentation, critical thinking, and problem solving, must begin as early as Kindergarten and continue through secondary school. In alignment with our school mission and vision as well as the school model, PTAAA develops a school with consistent features. Beginning in Kindergarten, students learn to “code.” In the first year of operation, coding is introduced in all PTAAA kindergarten classrooms, continuing, and progressing through each grade level. This allows all PTAAA students to grow up as “coding natives” who understand coding in the same way that adults may understand how to drive an automobile. Additionally, each classroom becomes a Makerspace. The maker movement is identified with teaching and learning that is focused on student centered inquiry. This is not the project done at the end of a unit of learning, but the actual vehicle and purpose of the learning. “There are essential elements of educating young people to become innovators: the value of hands-on projects where students have to solve a real-world problem and demonstrate mastery; the importance of learning to draw on academic content from multiple disciplines to solve a problem; learning to work in teams” (Wagner & Compton, 2012, p. 52) (Wagner). By providing students access to such a space, PTAAA fosters creativity as well as innovation in students through technology.

PTAA Arizona’s commitment to teaching STEAM in elementary and middle grades helps young children build a strong foundation in the subjects that many high school students find challenging. With STEAM exposure from K-8, students are more likely to pursue STEM subjects in post-secondary education and are more likely to enter STEM professions. And for those students who do not ultimately follow a STEM path, the critical thinking and problem-solving

skills that are fostered in STEAM education offer life-long advantages. The PTAAA curriculum teaches students to think and read critically and emphasizes a strong conceptual understanding of content. PTAAAN believes that when our students are challenged to understand concepts, instead of focusing on memorizing common procedures and rules, they become increasingly engaged with the material and establish the foundation which more advanced learning requires. In addition to developing a comprehensive scope and sequence for each grade and each core academic subject fully aligned to Arizona standards, PTAAA has identified specific curricular resources that will be used to support instruction. While teachers will have the ability to adapt and supplement these resources to ensure that learning objectives are being met, these resources will serve as the core of instruction.

Math: At PTAAA, we believe that an environment that offers a rich variety of objects and materials, play, and projects can help teachers capitalize on children’s natural curiosity about math and can help them learn that making sense of real-life problems can be stimulating and enjoyable. Effective mathematical learning requires an emphasis on skills development and real-world application. Unfortunately, many schools still spend a large deal of time emphasizing the practice of skills without allowing students a chance to develop conceptual understanding. PTAAA students will receive a complete mathematics program that focuses on establishing foundational computational skills and conceptual knowledge of the content. Students in all grades will participate daily in Math Fluency practice. Daily math lessons will be taught using the **Math in Focus** curriculum for each grade. To help ensure effective delivery of all math content, math will be taught in small groups. When students are not in small groups, they will complete independent assignments using IXL, a blended learning program that targets gaps in skills and

allows students to practice fluency skills. Our students will continuously be pushed to defend and explain their answers and brainstorm multiple ways to solve a problem, thereby developing a strong mathematical foundation based on Arizona standards. Additionally, PTAAA focuses on exposing students to more complex and high-level mathematics problem, while still providing them with the structured scaffolding needed to solve the problems. **Math in Focus** is the U.S. version of Singapore Math, a research-based math curriculum for grades K-8. Singapore Math uses the Concrete, Pictorial, Abstract (PCA) approach to math. This approach introduces new math concepts in a concrete, tangible way using physical and visual aids to build understanding, then introduces increasing levels of abstraction. Pupils are introduced to a new mathematical concept through the use of concrete resources (e.g., fruit, Dienes blocks etc.). Singapore Math also works well in environments that use Project Based Learning because it encourages students to apply newly acquired math skills in real-life problem-solving activities. Singapore Math offers both print and digital resources, in line with PTAAA's intent to use blended learning. Finally, Singapore Math excels at differentiated learning, with ample resources for teachers to reteach and provide extra practice to struggling learners and enrichment activities for more advanced learners. This aligns to PTAAA's dedication to serving diverse learners.

enVision Math 2.0: enVision math is a K-5 program that is aligned with the Common Core. The program is specifically designed to support project-based learning and can be offered in digital, print and blended formats that also support PTAAA's commitment to integrating technology across the curriculum. enVision includes a variety of strategies for differentiating learning including tiered activities, learning centers and flexible grouping. The program has been validated by the What Works Clearinghouse.

IXL Math: IXL Math offers an excellent online supplement to our core math curriculum. It is a personalized learning platform that offers instruction in 7,000 discrete math skills in grades K-12. Using an online continual diagnostic system, IXL offers personalized guidance for every learner and automatically differentiates instruction by generating questions tailored to each student's level of understanding. This self-paced, online tool provides an additional layer of support for mastery of math skills. IXL is currently used by 1 in 8 students in the US and has consistently been shown to boost math scores on a variety of standardized assessments.

English Language Arts

At PTAAA, literacy instruction will include a blend of read-aloud, direct instruction, guided reading, and guided writing. Spalding *Writing Road to Reading* will be our primary curricular resource. We will supplement this with a variety of additional resources.

Spalding – The Writing Road to Reading. This research-based total language approach to literacy includes 6 key components:

- First, teachers offer explicit instruction about each new skill that is introduced. They model, explain and demonstrate the skill.
- Interactive instruction then engages all students in dialog and activities that check for understanding.
- Daily diagnostic instruction allows teachers to observe student progress and then differentiate instruction to meet student needs.
- Sequential instruction then builds on simple and concrete skills to develop more complex levels of understanding and application.
- Multi-sensory instruction, which allows students to see, hear, say, and write increases mastery.

- Integrated instruction reinforces the connection between reading, writing, and speaking.

The Spalding Method is aligned with the Common Core for Kindergarten through 6th grade and offers grade level reading, writing, and spelling objectives. One four-year study conducted by Arizona State University's Technology Based Learning & Research concluded, " 'The Writing Road to Reading' had significantly higher achievement test scores when compared to those using mainstream reading programs."

Phonics- Phonics has been widely used in US Schools for literacy instruction for more than 100 years. It is a system for helping students develop phonemic awareness which is the ability to hear, identify and manipulate sounds and letter patterns that form those sounds. While the teaching of Phonics has been a disputed topic in education for some time, PTAAA believes that structured phonics instruction benefits all students. Effective reading requires going beyond phonics and learning about comprehension, but phonics provides an essential base for all readers and writers.

Accelerated Reader – This supplemental online program provides students with tools to practice reading and to advance at their own pace. With more than 200,000 online quizzes, the program allows students to read books and articles that are leveled appropriately and that address topics of personal interest. This program matches both PTAAA's blended learning model and our commitment to personalized learning. Based on 30 years of research, Accelerated Reader has been subject to more than 180 peer-reviewed studies and has consistently concluded that students who use the program perform at higher levels and achieve greater growth than those who do not use the program.

Raz Kids - RAZ Kids is an additional supplemental program that PTAAA implements. RAZ Kids is a digital leveled library with language supports and comprehension assessments. Students first

listen to books read aloud by a fluent, human reader while the words are highlighted, then students have an opportunity read and re-read the book themselves. The program also has interactive quizzes that measure comprehension and give teachers instant data on how students are progressing.

Science

PTAAA believes that effective science instruction has four certain essential elements:

- Instruction addresses explicit learning outcomes;
- Instruction is incorporated into larger themes;
- Instruction integrates both content and process skills; and,
- Instruction provides opportunities for continuous learner reflection and social construction of knowledge.

These four criteria align more closely with reformed laboratory experiences that focus upon engaging students in real world contexts to solve challenging problems, rather than traditional science laboratory instruction which serve to only use laboratory experiences to confirm previously earned information. In other words, learning science is an active process that is intended to stimulate the curiosity of the students. Hands-on, process-oriented instruction makes full use of problem-solving techniques, technology, and appropriate teaching strategies within safe and adequately supplied facilities. We have selected our curricular resources with this framework in mind. The science curriculum will teach scientific inquiry as an exploration that students undertake through real-world applications and hands-on activities. It will cover all Arizona science standards. PTAAA will use the research-based **5E Science** instructional model to deliver the science curriculum. The 5E instructional approach is a high impact approach,

particularly for economically disadvantaged students. The 5E model, which will address each subgroup of students through unique steps, includes five phases:

- Engage: grab a student's attention, pique their curiosity, and get them personally involved in the lesson while measuring their previous knowledge.
- Explore: students investigate, explore content, skills, and materials.
- Explain: students communicate what they have learned so far.
- Elaborate: students use their newly gained knowledge and skills to explore further, expand what they have learned, make connections to other related knowledge and skills, and apply their understandings to real-life scenarios.
- Evaluate: students and facilitators determine how much learning has happened (ongoing process that allows the facilitator to decide if the scholar has reached the mastery level of the learning standard).

Project Lead the Way – PLTW is our primary resource for science instruction. PLTW Launch, for grades K-5 builds on children's innate curiosity and helps them think of themselves as scientists and creators. It offers 28 interdisciplinary modules, each with hands-on activities to engage students in real-life science. PLTW Gateway offers curriculum for 6th through 8th grade and includes 10 units that focus on computer science, engineering, and biomedical science. These units continue the hands-on instruction begun in earlier grades and encourage self-exploration so that students can see a continued pathway in STEM fields. PLTW has been implemented with millions of standardized assessments, resulting in students who are better prepared for postsecondary studies, and, importantly, are more likely to pursue STEM careers.

STEMScopes – As with our other disciplines, PTAAA has selected a supplemental digital program to support our science curriculum. This K-8 platform, which is 100% digital, provides comprehensive resources, supplemental print materials, and hands-on exploration kits that drive engagement and academic growth. This program works well with PTAAA’s blended learning model. Importantly, a study of more than 400,000 students in Texas found that economically disadvantaged, minority, and LEP students who used STEMScopes made significant gains over their counterparts not using this program.

In the same manner that PTAA curriculum emphasizes interdisciplinary connections between the STEM fields, the PTAAA curriculum emphasizes correlations between Social Studies and ELA. The social studies units are designed to integrate various subjects as well as to address the following key ideas:

- Time, Continuity, and Change (History);
- People, Places, and Environment (Geography);
- Government and the Citizen (Civics and Government); and,
- Economics. social studies curriculum.

Social Studies Alive – More than any other instructional area, social studies relies on teachers finding unique and authentic sources of content for instruction. That said, PTAAA will use Social Studies Alive as the framework for our program. Importantly, this program offers an Arizona specific edition that aligns with state standards. The curriculum is also aligned with the Common Core State Standards for English Language Arts & Literacy to ensure that students develop literacy skills through learning social studies. The K-8 curriculum includes both online and print resources that engage students in interactive lessons. In middle school, evidence-based analysis and critical

thinking activities will be part of every class. Students will learn the importance of certain historical documents, the Pledge of Allegiance, representative government, the advantages of free enterprise, and the values and roles of national and state governments. We will visit local museums to increase students' curiosity and interests. Cross-curricular activities will allow students to practice their language arts skills, such as textual analysis, oral, and written skills, in their social studies classrooms.

In addition to the foundational curriculum, our enrichment curriculum will consist of Fine Arts, Physical Education, Health, Technology Education, Languages other than English, and Personal Finance.

Our Technology applications curriculum will follow the six strands developed by the National Educational Technology Standards for Students (NETSS) and the performance indicators developed by the International Society for Technology in Education (ISTE). Those strands and indicators are communication and collaboration, creativity and innovation, information fluency and research, problem-solving, critical thinking and decision making, technology operations, and digital citizenship and concepts.]

2. What process is in place or will be in place to design and implement instructional practices aligned with the curriculum to meet the unique needs of disadvantaged students?

[PTAAA believes our students should develop agency over their lives so that they can become self-directed learners and leaders. We believe that project-based learning (PBL) is one way to help students achieve this self-sufficiency. PBL uses the context of real world, relevant problems to introduce new concepts and principles to students who then must develop products, with the

use of technology, to demonstrate their emerging understanding of the new material. PBL is a model that assumes students are responsible for their own learning and that teachers serve as guides and facilitators. This stands in contrast to more traditional models that assume that teachers present facts and share knowledge which students absorb.

Decades of research has shown that PBL increases 21st century skills, improves critical thinking, and reduces achievement gaps. Specific studies supporting the use of PBL include:

- Students learning through PBL retain content longer and have a deeper understanding of what they are learning. (*Penuel & Means, 2000; Stepien, Gallagher & Workman, 1993*) (Peneul)
- When teachers are trained in PBL methods, they devote more class time to teaching 21st century skills; their students perform at least as well on standardized tests as students engaged in traditional instruction. (*Hixson, Ravitz, & Whisman, 2012*) (Hixson)
- Through PBL experiences, students improve their ability to work collaboratively and resolve conflicts. (*Beckett & Miller; ChanLin, 2008*) (Beckett)
- PBL shows promise as a strategy for closing the achievement gap by engaging lower-achieving students. (*Boaler, 2002; Penuel & Means, 2000*) (Boaler)

PTAA Auses Project Lead the Way (PLTW) Engineering and computer science curriculum aligned to the Arizona Academic Standards to integrate PBLs with transdisciplinary content from all core subjects. Students regularly engage in PBLs that emphasize real world application of learned content. In a blended learning-based classroom, the teachers expose students to a variety of technological applications to add dimension and personalization to their courses. Within the PBL-

based curricula, technology plays a critical role in engaging students to explore and understand new concepts. PBL is an ideal instructional approach to meet the needs of diverse learners because the products that students are asked to develop can be modified to meet individual needs. PBL is designed to meet the needs (instructional and developmental) of all students, engaging students in goal setting, action planning, as well as reflection periods, that require individual levels be well-known in order to co-create a specific plan that enables them to work at their own pace to achieve the end results. Because students are often working in small groups during projects, teachers are given more time to offer one-on-one instruction. In addition, tiered instructional strategies provide for the adjustment of a lesson or project to maximize participation and learning for individual students. Additionally, our assessment system provides teachers with real-time data about their students' progress, permitting teachers to have complete access to see how their students are performing on a daily basis, and use that data to inform instruction and provide additional supports, adapt, or create new content and instruction to meet their students' needs. Finally, the online curriculum that PTAAA has selected for math and literacy allow students to advance at their own pace

Another element of the PTAAA model is the extensive use of technology in all subjects and all grades. In a blended learning-based classroom, teachers expose students to a variety of technological applications to add dimension and personalization to their courses. Technology plays a critical role in engaging students to explore and understand new concepts.

PTAAA uses blended learning, mobile learning, connectivism, daily engineering classes and other similar concepts through technology. Additionally, this is a constantly evolving space and PTAAA

does significant work regularly to improve on tools to increase depth of knowledge, learning curiosity, and critical thinking skills. PTAAA offers 1:1 technology for all their students and hands on project building kits to aid the technology-based instructions.

All instructional practice begins with relationships to determine what is relevant to the child so PTAAA may build practices around relevance which then makes rigor possible. At PTAAA, every student is well known by the adults in the building. Part of the way we create a culture of connection and relationships (between students and teachers as well as students and students) is through a daily advisory program that we call the Innovation Leadership Program (ILP). Every student at every grade level has an ILP advisory period. This is a time for a small group of students and a teacher to learn about one another, discuss topics of interest or concern to the community, and build social-emotional skills. The curriculum includes character development, problem solving and decision-making skills, and a focus on community service and citizenship. Teachers participate in professional development during summer in-service and develop lesson plans and projects that will be covered during ILP. ILP draws from the “Growth Mindset” and The ACSD.org Whole Child Approach Initiative. Professional Development programs that PTAA teachers have completed in the past to support this work include Love and Logic, Restorative Practice, Relationships Matter, and AVID.

PTAAA’s curriculum program based on the PBL model is ideally suited to the need of **EL students**. Students work with teams to study and learn together, practice skills, and exchange roles as teachers and learners. These small groups provide a daily place for EL students to interact with their peers, practice language, and work on academic tasks. Systematic, daily contact with native

speakers provides the invaluable, authentic language practice that is necessary to truly acquire language. In addition, there are a range of supports in place for EL's, including curriculum materials such as colorful vocabulary cards, puppets, and letter-blending cards provide strong visuals to aid in retention of new vocabulary and concepts. Assessments identify problem areas in vocabulary, oral language production and comprehension so these skills can be addressed directly, depending on the needs of individual students. Videos and DVDs created exclusively for EL students (but beneficial and enjoyable for all students) address important skills such as phonemic awareness, letter sounds, sound blending, vocabulary development, and specific reading strategies and skills (reading with fluency, making predictions, and monitoring for meaning and others).

Economically disadvantaged and Homeless students This at-risk group includes students who qualify for the free and reduced lunch program and can also refer to the "neglected or delinquent students" as defined by the federal program, The McKinney-Vento Education for Homeless Children and Youth program. PTAAA uses a combination of professional contracted services and a full-time licensed special education teacher to meet the needs of students with individual needs. In addition, our professional development plan for general education teachers will focus heavily on differentiation and meeting the needs of all students, including those with special needs.]

3. What process is in place or will be in place to develop a comprehensive academic assessment system to measure the performance of disadvantaged students?

[One of the most important aspects of ensuring the success of all students, especially low performing students, is to use data effectively, monitor academic progress to inform instruction,

and encourage incremental progress over time. PTAAA assesses student performance daily through student observations and performance tasks and also conducts formal assessments at appropriate intervals. The information gathered through these assessments helps us refine our instructional practices, inform our plans for professional development, and are used to adjust our curriculum.

PTAAA implements quantitative and qualitative early warning systems to identify and serve students who need additional support to improve academic performance and stay engaged in school. This system includes, but is not limited to:

1. Attendance below 90 percent, regardless of whether absence is excused or a result of out of school suspension.
2. One or more suspensions, whether in school or out of school; Course failure in English, language arts, or mathematics during any grading period.
3. A low benchmark score in ELA or mathematics, or for students in kindergarten through grade 3, a substantial reading deficiency (25th percentile and below) based on the state-wide adopted assessment, NWEA MAP.
4. Observed changes in behavior, mood, appearance, or performance of a student by classroom teachers during daily Advisory period or other staff during the school day. PTAAAN uses Project-Based Learning and Blended Learning to deliver instruction. In **grades K–2**, PTAAA uses more performance-based assessments for the early grades. With performance-based assessment, data about each child is gathered by the teacher over time and from multiple

sources, including anecdotes, focused observations, children’s self-evaluations, and work samples. Data are then interpreted through rubrics and rating scales. An additional benefit of performance-based assessment is that the information can be immediately utilized to modify instruction. All PTAAA early elementary teachers receive professional development on performance-based assessment and will implement these practices on a near-daily basis.

Assessment for Grades 3–8: In addition to the standards-based summative assessments, PTAAA constantly checks students’ understanding through multiple informal classroom-based assessments. One of the hallmarks of Project-Based Learning is to give students multiple options to demonstrate mastery of both content and skills. Students demonstrate competency by completing complex interdisciplinary projects that demonstrate meaningful application of essential knowledge and skills. Projects are assessed using appropriate scoring rubrics and students are aware, before starting a project, of what is required to demonstrate mastery.

Blended learning generates data on individual students daily which provides real-time data on progress toward mastery of specific skills in each subject. Additionally, each subject at every grade level will include both interim and summative assessments. These might include quizzes, exit tickets, essays, and tests in addition to projects. PTAAA teachers also establish protocols for weekly reviews of student work including using learning logs or journals, and weekly check-ins to gauge progress on long-term projects. These assessments are used to inform both students and teachers about student progress and inform future instruction as well as curriculum planning and the need for remediation. PTAAA makes regular/weekly use of student performance data to inform instructional practices. Both “snapshot” and longitudinal data is used in addition to embedded assessments to identify students in need of remedial support]

4. What process is in place or will be in place to monitor and measure educator effectiveness?

[PTAAA will use the Charlotte Danielson Framework For Teaching, a research-based model consisting of four separate domains described below. The Principal and Superintendent will conduct a formal evaluation of each teacher's performance twice a year, once in the fall and once in the spring. Each formal observation will be conducted by a different member of the leadership team to increase the reliability of the classroom observation. A pre-Observation conference is held to inform the teacher of the professional development and expectations for the observation and the specifics of the Danielson model: four domains of teaching responsibility: (1) planning and preparation, (2) the classroom environment, (3) instruction, and (4) professional responsibilities. The planning and preparation domain assesses how the teacher organizes the content of what students are expected to learn-how the teacher designs instruction. These include demonstrative knowledge of content and pedagogy, demonstrative knowledge of the students, selecting instructional goals, demonstrative knowledge of resources, designing coherent instruction, and assessing student learning. During the pre-observation conference, the teacher will be asked to share lesson planning, pre-assessment data, knowledge of disadvantaged students and how lessons are adapted to ensure these students are successful. The classroom environment domain consist of the interactions that occur in a classroom that are non-instructional. These consist of creating an environment of respect and rapport among the students and with the teacher, establishing a culture for learning, managing classroom procedures, managing student behavior, and organizing the physical space. The instructional domain consists of the engagement of students in learning contest. These include communicating

clearly and accurately, using questioning and discussion techniques, engaging students in learning, providing feedback to students, and demonstrating flexibility and responsiveness. The professional responsibilities domain includes professional responsibilities outside the classroom: reflecting on teaching, maintaining accurate records, communicating with families, contributing to the school and district, growing and developing professionally, and showing professionalism. Post-observation conferences take place within 3-5 days following the formal evaluation. During the conference, teachers share their post-assessment data, and discuss their own strengths and weaknesses and learn the results of the formal evaluation.

PTAAA has created rubric has been created for use in these twice-yearly evaluations. This rubric will be in compliance with Arizona Revised Statute 15-203(A)(38) that requires the rubric to include quantitative data on student academic progress and will be aligned to the professional teaching standards. The rubric will follow the guidelines of Arizona's Framework for Measuring Educator Effectiveness in that classroom data accounts for 33-50%, school-level data does not exceed 17%, and teaching performance is 50-67% of the rubric.

At the conclusion of the second formal evaluation, as prescribed in A.R.S. § 15-203, PTAA Arizona classifies each teacher in one of the following four performance classifications: Highly Effective, Effective, Developing, and Ineffective. Data from walk-throughs, parent conferences, written and verbal communication, weekly observations and formal observations is used to inform the teacher classification ensuring these of multiple measures to determine effectiveness.]

5. What process is in place or will be in place to recruit, select, and hire quality educators?

Recruiting Highly Effective Staff: The regional director will work with the Principal to recruit and hire all staff members no later than May 1, given that research shows schools must hire early to get the best teachers. While the details of the hiring plan will be left to the Superintendent and Principal, PTAAA will seek teachers with different types of backgrounds, including veteran teachers who have significant experience in both direct teaching methods and project-based teaching, and new teachers who have recently completed their teacher training and are open to new kinds of teaching methods. The exact mix of teachers will be determined based on the available pool of candidates.

To recruit high-quality teachers, the Superintendent, Principal, and other staff will attend recruitment fairs at colleges and universities in and out of state; will publish job descriptions on the school's website and other social media websites; will place announcements in local newspapers and national trade magazines; and will call on his or her own network of educators.

PTAAA's extensive recruitment process ensures that the school has the best selection of talented teachers from which to select. PTAAA seeks to hire mission-driven personnel who exhibit a significant level of commitment to the children – in particular, traditionally underserved students in Maricopa County, and to our mission, and have proven ability to maintain high expectations and attain equitably high-performance results with all students. PTAAA's hiring model intentionally seeks and screens for faculty and staff who have valued their educational experiences and have an ability to integrate the personalized learning approach – a sincere commitment to collaborating with others to develop a school culture that recognizes leadership qualities in each other.

Selection criteria and indicators include the following:

- Demonstrated alignment and personal commitment to the school mission, vision, culture, and to the targeted student population;
- Teachers who have proven ability to provide the kind of instruction that recognizes the talent in every child and helps all students, especially the most vulnerable ones, grow to their full potential;
- Teachers who meet AZ certification requirements. PTAAA only veers from this qualification when the candidate shows exceptional promise and evidence that licensure will be forthcoming;
- Strong content knowledge and pedagogy skills that match our vision and the AZCCRS;
- Experience implementing or passionate desire to learn PBL (as well as PBIS and SEL practices) and how to collaborate with others to implement our programmatic design;
- Ability to assume accountability for classroom management and culture with a willingness to adapt classroom management style to meet students' needs through PBIS and SEL practices;
- Demonstrated success in holding all students accountable for high expectations and the performance results to demonstrate achievement of high student learning for all students;
- A firm understanding of, and ability to use, real-time assessment data to inform instruction and intervention; and,
- Capacity and interest in leading an extracurricular activity.

- Before being offered positions, all teachers will be interviewed at least once by the Superintendent and Principal, will be observed teaching either in person or via a video-taped recording of a lesson, and will submit to all required background and reference checks. PTAAA may also form hiring committees for certain positions. Those committees may include board members, industry representatives, and other stakeholders who will conduct additional interviews and make recommendations to the Superintendent and Principal. However, the Superintendent and Principal will be responsible for the final decision regarding hires.

PTAAA is committed to diversity in hiring of administrators, teachers, and other staff. In reviewing literature regarding increasing ethnic/racial diversity of teaching applicants, the following strategies have been found successful:

- Developing partnerships with education departments of local colleges/universities. Grand Canyon University maintains a partnership with PTAAA;
- Exploring the career sites of national organizations, such as the Hispanic Association of Colleges and Universities and the National Alliance of Black School Educators;
- Advertising in local/regional minority-focused publications; and
- Involving Board members, administrators, and teachers of diverse ethnicities/races in the recruitment planning process and involving them in the recruitment and selection team.

PTAAA takes advantage of these suggestions and others to ensure diversity in hiring.]

G. Budget Form and Narrative – Total points possible: 5 points

A description of the eligible applicant’s planned activities and expenditures of subgrant funds to support the activities of opening and preparing for the operation of new charter

schools, or replicated high-quality charter schools, or expanding high-quality charter schools. If the applicant plans to open its school on August 1, 2021, Planning and Implementation expenditures must be identified as such in the Budget Narrative. If the applicant plans to open its school on August 1, 2021, all expenditures are Planning and need not be identified as such. *ESEA Title IV, Part C, Sec. 4303(f)(1)(C)(i)(V)*

General expenditure guidance:

Costs must be reasonable, necessary, and allocable to meet the objectives of the grant. (See AZCSP website for more guidance on allowable expenditures.)

Activities:

1. Preparing teachers, school leaders, and specialized instructional support personnel, including through paying the costs associated with—
 - a. providing professional development; and
 - b. hiring and compensating, during the eligible applicant’s Planning period specified in the application for subgrant funds that is required under this section, one or more of the following:
 - i. Teachers.
 - ii. School leaders.
 - iii. Specialized instructional support personnel.
2. Acquiring supplies, training, equipment (including technology), and educational materials (including developing and acquiring instructional materials).
3. Carrying out necessary renovations to ensure that a new school building complies with applicable statutes and regulations, and minor facilities repairs (excluding construction).
4. Providing one-time, startup costs associated with providing transportation to students to and from the charter school.
5. Carrying out community engagement activities, which may include paying the cost of student and staff recruitment.
6. Providing for other appropriate, non-sustained costs related to the activities described in subsection (b)(1) when such costs cannot be met from other sources.

Also, salaries are covered only during the Planning period.

LINE ITEMS DESCRIPTION			
Function Code	Object Code	Description	Budgeted Amount
Instruction 1000			
Salaries	6100		0.00
Employee Benefits	6200		0.00
Purchased Professional Services	6300		0.00
Purchased Property Services	6400		0.00
Other Purchased Services	6500		0.00
Supplies	6610 STEM Curriculum Supplies-classroom		20,000.00
Supplies	6610 Computer Equipment for classroom and students-Smart Boards, laptops, tablets, hotspots, printer, Engraver, mobile storage devices		191,100.00
Support Services 2100, 2200, 2600, 2700			
Salaries	6100		0.00
Employee Benefits	6200		0.00
Purchased Professional Services	6300 Professional Development-instructional staff		20,000.00
Purchased Property Services	6400		0.00
Other Purchased Services	6500		0.00
Supplies	6641 Library books		8,900.00
Supplies	6600 Playground equipment		10,000.00
Support Services - Admin 2300, 2400, 2500, 2900			
Salaries	6100		0.00
Employee Benefits	6200		0.00
Purchased Professional Services	6300		0.00
Purchased Property Services	6400		0.00
Other Purchased Services	6500		0.00
Supplies	6600		0.00
Other expenses	6800		0,00
Operation of Non-Instructional Services 3000			
Salaries	6100		0.00
Employee Benefits	6200		0.00
Purchased Professional Services	6300		00
Purchased Property Services	6400		0.00
Other Purchased Services	6500		0.00
Supplies	6600		.00
Other Expenses	6800		0.00
Indirect Cost Recovery	6910		0.00
Capital Outlay	1906		0.00

CLASSROOM OPERATIONS IN IMPLEMENTATION PHASE

ACTIVITY	EXPENDITURE	OBJECTIVE/JUSTIFICATION	TIMELINE
----------	-------------	-------------------------	----------

<p>Project Lead the Way (PLTW) Teacher Training</p>	<p>\$10,000 [24 teachers @ \$1,000 each]</p>	<p>To provide mastery-based education training to teachers as part of the PLTW curriculum. Teachers will develop an understanding of the activity-, project-, problem-based (APB) instructional approach and gain familiarity with grade-level PLTW modules.</p>	<p>July 2022 – August 2022</p> <p>Training will take place during summer break and before the start of the school year. Training courses vary in length from 16 hours for introductory courses to 24 and 40 hours for specific Gateway courses and take place online. The timeline given will allow for teacher flexibility as to when training will take place.</p>
<p>Social-Emotional Learning (SEL) and Parent Training</p>	<p>\$10,000 [24 teachers @ \$1,000 each]</p>	<p>Training will focus on five individual, student competencies: self-awareness; self-management; social awareness; relationship skills; and responsible decision making. It is important for teachers and parents to know about and understand these programs.</p>	<p>July 2022 – August 2022</p> <p>Training will take place during summer break and before the start of the school year. Training courses vary in length from half to full days courses. Each teacher will receive an average of 4 training days. Training will take place online. The timeline given will allow for teacher flexibility as to when training will take place. Parents will receive training during monthly workshops.</p>
<p>PLTW supplies</p>	<p>\$20,000</p>	<p>The school will use funds to purchase refill kits when applicable.</p>	<p>April 2022-July 2022</p>

		These consist of consumable items that must be purchased each year. For new classrooms, a full kit will be necessary which includes both durable and consumable items. Refill kits average \$1,000 per classroom and full kits average \$3000 per classroom.	Once enrollment has been determined for the school year and number of classrooms per grade established, supplies will be ordered.
Hotspots	\$10,000 [50 students @ \$200/each]	Hotspots are a physical access points that allow students to wirelessly connect to the internet using a laptop, tablet, or other smart device. This is critical for students who do not have access to the internet in their home setting.	January 2022 Students who do not have internet access have been identified, and Hotspots will be purchased for their use during the Spring semester.
Smart Boards	\$40,000 [20 Smart Boards @ \$2,000/each]	Smart Boards increase student interaction and enhance different learning styles because they are dynamic, tactile, and visual. They allow for a range of content (videos, photographs, graphs, maps, games, etc.) to be used in the classroom.	June 2022 - July 2022 Smart Boards will be purchased and installed before the 2022 school year begins.
Laptops	\$60,000 [60 laptops @ \$1,000/each]	Laptops are necessary to fully implement the PLTW and STEM curricula.	June 2022 - August 2022 Laptops will be purchased and distributed to classrooms before the beginning of the 2022 school year.
iPad/Tablets	\$39,000 [78 tablets @ \$500/each]	Tablets can be used to implement PLTW Launch in the lower grades [K-5] and is a more cost-effective option. PTAAA's model includes a 1:1 tablet ratio.	June 2022 - August 2022 Tablets will be purchased and distributed to classrooms before the beginning of the 2022 school year.
3D printers	\$8,100 [2 printers @ \$4,050/each]	Use of 3D printers fosters creativity, communication and collaboration, critical thinking, design thinking, and iterative and	June 2022 - August 2022 Printers will be purchased, assembled, and

		incremental development in students.	configured before the beginning of the 2022 school year.
Laser Engraver	\$24,000 [1 engraver]	Engraver will be used in STEM classrooms to teach students how to engrave their 3D models.	June 2022 - August 2022 Engraver will be purchased before the beginning of the 2022 school year.
Computers on Wheels (C.O.W.) mobile workstations	\$10,000 [20 C.O.W.s @ \$500/each]	COWS allow for safe and secure technology storage. Up to 32 Chromebook/laptops/iPads or tablets can be stored and charged at the same time. Additionally, the mobility of the workstations allows for easier sharing of computers between classrooms.	June 2022 - August 2022 C.O.W.s will be purchased before the beginning of the 2022 school year.

OPERATIONS OF SCHOOL IN IMPLEMENTATION PHASE

ACTIVITY	EXPENDITURE	OBJECTIVE/JUSTIFICATION	TIMELINE
Library Books	\$8,900 [1,000 books @average cost of \$8.90/each]	The purchased books, in Spanish and English, will be used in centralized school library/media center. Many students do not have access to reading materials at home. Library time will be part of the school day and will allow students to check out books that interest them and relate to what they are learning in the classroom.	June 2022 – July 2022 Books will be purchased throughout the summer and the library will be in place before the beginning of the 2022 school year.
Physical Education Equipment	\$10,000 [\$8,000 for two volleyball sets; \$1,000 for ball and equipment storage; \$1,000 for miscellaneous P.E. equipment such as tether ball sets, parachutes, and games]	Physical education is an important component of a healthy school day. Exercise helps students channel stress and pressure into physical activity. It provides them a safe and healthy way to unwind and relax. During workouts, the body releases endorphins that act as stress busters. They help improve the mood and social disposition of students.	June 2022 – August 2022 Equipment will be purchased during the summer and will be in place before the beginning of the 2022 school year.

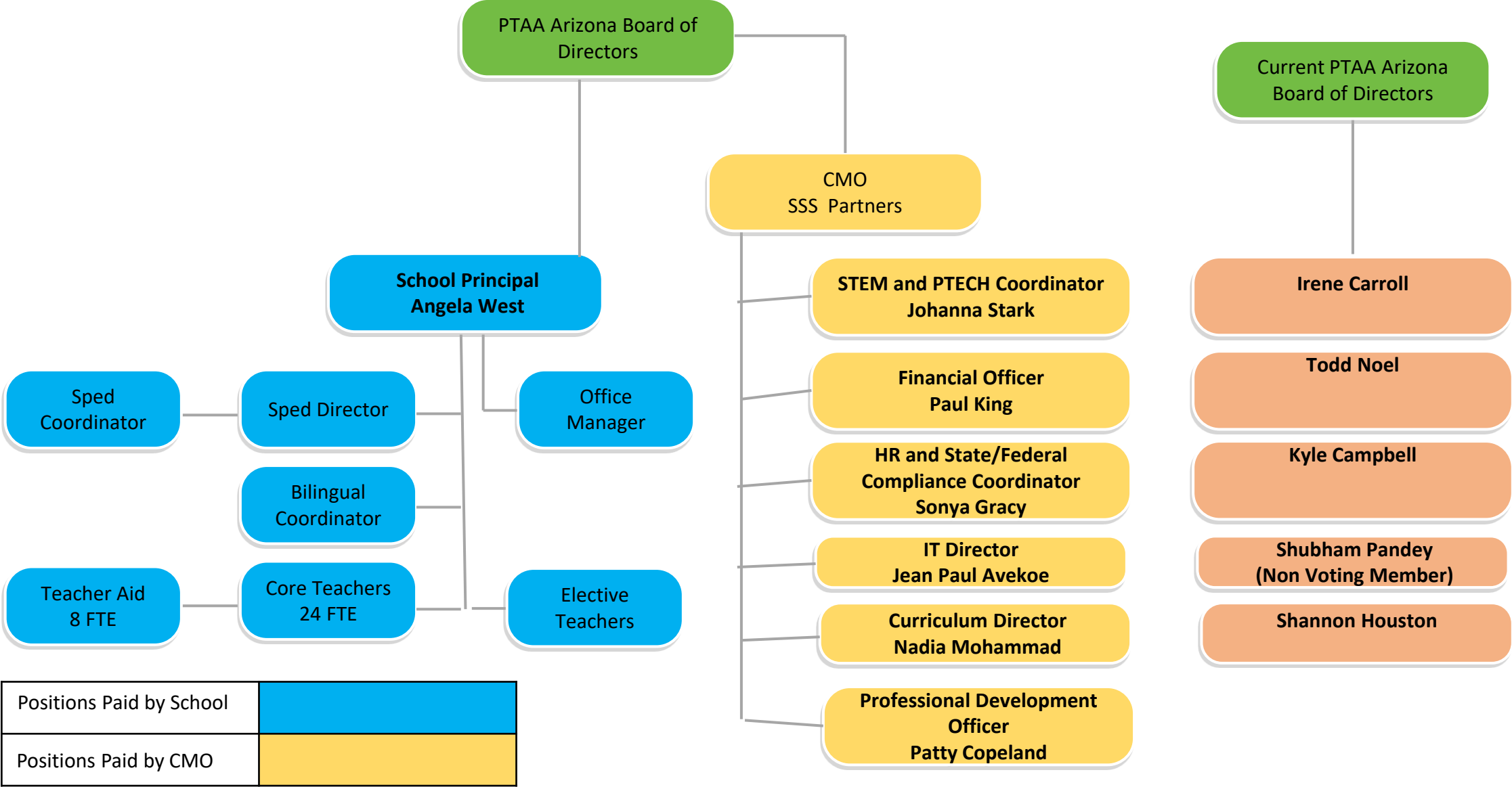
TOTAL AMOUNT OF REQUEST: \$250,000

Max points possible: 100 points + 5 optional preference points

Appendix 1

PTAA Arizona Organizational Chart Year 1

PTAA Arizona Year 1 Organization Chart

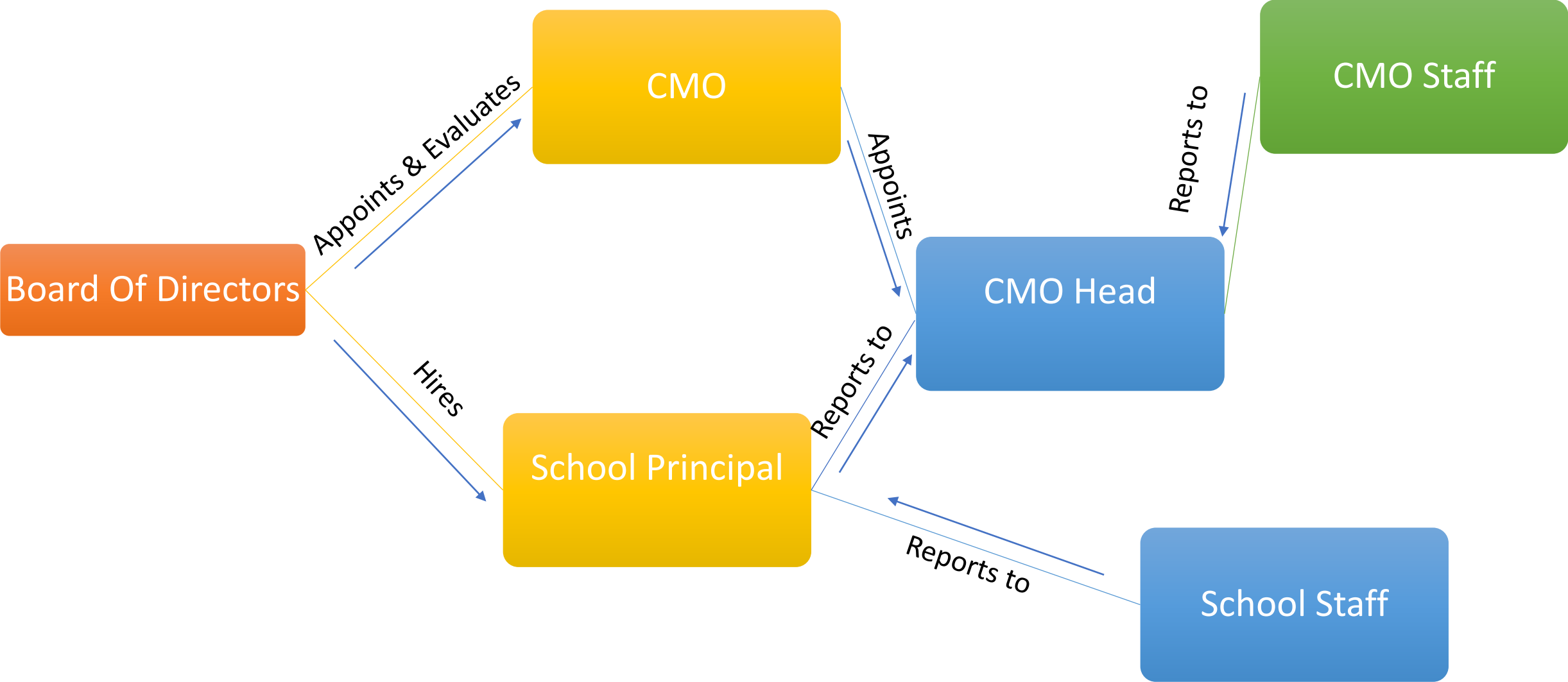


Positions Paid by School	
Positions Paid by CMO	

Appendix 1

PTAA Decision-Making Chart

PTAA Decision Making Flow Chart



Appendix 2

PTAAA Principal Angela West Resume

MRS. ANGELA DENISE WEST, Ed.S

925 S. Sabino Dr, Arizona 85296 (317) 441-9437 mrs.angela.west.007@gmail.com

EDUCATION:

Oakland City University, Oakland City, IN
ED.D in Curriculum and Instruction, in progress
Indiana Wesleyan University, Marion, IN
Educational Specialist, Ed.S, April 2012
Master of Education, Curriculum and Development, December 1998
Ball State University, Muncie, IN B.S.
Elementary Education, May 1995
Gifted and Talented Endorsement, May 1995

LICENSES:

Secondary Administration and Supervision
License Number (Indiana): 1210094
Expires 7/3/2023
Elementary Administration and Supervision
License Number (Indiana): 1210093
Expires 7/3/2023

ADMINISTRATIVE EXPERIENCES:

Pioneer Technology & Arts Academy (Formally SABIS)
Principal (grades kg-8)
June 2021-Present

SABIS International School (Phoenix, Arizona)
School Director (grades kg-8)
June 2020-June 2021

Imagine Prep Coolidge (Coolidge, Arizona)
Principal (grades 6-12)
June 2016-2020

- Increased letter grade to a C in two years
- 100% of the 2019 senior class graduated
- Earned the 2019 Imagine Parent Choice School of the Year Award

Lighthouse College Prep Academy (Gary, Indiana)
Principal (Grades 8-12)
May 2014-June 2016

- Increased Accountability letter grade in one year
- Graduating first Associate Degree student for the school

21st Century Charter School @ Gary (Gary, Indiana)
Principal (Grades 7-12)
June 2012-2014

- 100% graduation rate in 2013
- Graduated a senior with an Associate's degree from IVYTECH
- 95% graduation rate in 2012

Principal (Grades k-12)

June 2008 to June 2012

- “A” rated charter school in 2011
- 100% graduation rate in 2011
- National School Change Award Nominee, July 2010
- #1 school in Math growth in Indiana 2010
- #2 school in English/Language Arts growth in Indiana 2010
- Made AYP in 2008

21st Century Charter School @ Gary

Assistant Principal (Grades k-12)

September 2007 to May 2008

Westlane Middle School (Indianapolis, Indiana)

Assistant Principal (Grades 6-8)

August 2003 to September 2007

Gambold Middle School (Indianapolis, Indiana)

Assistant Principal (Grades 6-8)

December 2002 to August 2003

TEACHING
EXPERIENCES:

Indianapolis Public School, Indianapolis, IN

Instructional Coach (Grades 6-8)

August 2002 to December 2002

Elementary and Middle School

Teacher August 1995-August 2002

Grades **2, 3, and 6**

COMMITTEES:

PROJECT R.E.A.C.H., mentoring program for at risk AA and Hispanic boys
AVID Team member

Leadership Team

National Junior Honor Society, Liaison

Chair for the schools NCA accreditation

TRAINING:

NISL Trained 2018-2019

AVID Pathway Training, 2016/2017

TAP Training, Spring 2013

Core Knowledge Conference, November 2011

Common Core State Standards Transition Training, 2011

Indiana Principals Leadership Academy (IPLA), Group #43, July 2006-

2008 MSDWT Principal Academy, August 2006-May 2007

AVID Site Team member, August 2006-08

Love and Logic Training, October, 2005

National Alliance of Black School Educators Conference, Nov. 2004

Educating Black Children Conference, Oct. 2004

Model Schools Conference, July 2004

Assistant Principal Leadership Conference, April 2003

Dept. of Education Participant for ISTEP Test Specifications, July 2002

Success for All (SFA) Training, August 2001
Leadership Identification and Development Program Candidate (LID), 1999- 2000

PRESENTATIONS: Nat'l Charter School Conference (GA) "An Intervention Plan that Works", June 2011
Unpacking the Standards, January 2007
SMART Goals, November 2006
Beginning Teacher Training January, May 2003 ABC Conference Presenter:
ABC Conference Presenter: Integrating Vocabulary Strategies in L/Arts, Oct. 2002
Integrating Vocabulary Strategies in L/Arts, Oct. 2002

ORGANIZATIONS: Alpha Kappa Alpha Sorority

REFERENCES: Available upon request

Appendix 3

Financial Audits
Meadow Oaks Education Foundation
d/b/a Pioneer Technology and Arts Academy

**MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY**

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

FOR THE YEAR ENDED AUGUST 31, 2019

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**MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY**

057-850

(Federal Employer Identification Number: 46-5137310)

CERTIFICATE OF BOARD

August 31, 2019

We, the undersigned, certify that the attached Annual Financial and Compliance Report of Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy was reviewed and approved _____ disapproved for the year ended August 31, 2019, at a meeting of the governing body of said charter school on the 27 day of January, 2020.



Signature of Board Secretary



Signature of Board President

GOMEZ & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

5177 RICHMOND AVE. SUITE 1100

HOUSTON, TX 77056

TEL: (713) 666-5900

FAX: (713) 666-1049

<http://www.gomezandco.com>

INDEPENDENT AUDITOR'S REPORT

To The Board of Directors of
Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy
Mesquite, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of Meadow Oaks Education Foundation ("MOEF") dba Pioneer Technology & Arts Academy (a nonprofit organization), which comprise the statement of financial position as of August 31, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of MOEF as of August 31, 2019, 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.

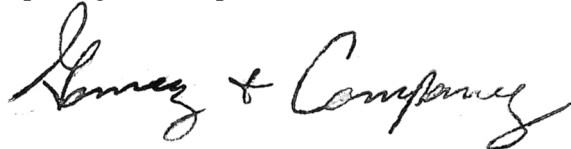
Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 24, 2020, on our consideration of MOEF '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 of MOEF'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 MOEF's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Ramirez & Company". The signature is written in black ink and is positioned above the typed name and date.

Houston, TX
January 24, 2020

MEADOW OAKS EDUCATION FOUNDATION

STATEMENT OF FINANCIAL POSITION

AUGUST 31, 2019

ASSETS

CURRENT ASSETS	
Cash	\$ 854,743
Grants Receivable	1,492,466
TOTAL CURRENT ASSETS	<u>2,347,209</u>
 PROPERTY AND EQUIPMENT	
Building and Improvements	196,339
Furniture and Equipment	1,208,471
Vehicles	73,909
	<u>1,478,719</u>
Less: Accumulated Depreciation	(217,194)
	<u>1,261,525</u>
 TOTAL ASSETS	 <u>\$ 3,608,734</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Accounts Payable	\$ 788,133
Accrued Payroll Liabilities	431,896
Other Liabilities	388,265
Current Portion Notes Payable	743,633
TOTAL CURRENT LIABILITIES	<u>2,351,927</u>
 NONCURRENT LIABILITIES	
Noncurrent portion of Notes Payable	110,296
TOTAL NONCURRENT LIABILITIES	<u>110,296</u>
 TOTAL LIABILITIES	 <u>2,462,223</u>
 NET ASSETS	
Without Donor Restrictions	184,783
With Donor Restrictions	961,728
TOTAL NET ASSETS	<u>1,146,511</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 3,608,734</u>

See accompanying notes to the financial statements.

MEADOW OAKS EDUCATION FOUNDATION

STATEMENT OF ACTIVITIES

FOR THE YEARS ENDED AUGUST 31, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
Local Support:			
Revenues from local sources	\$ 123,055	\$ 52,285	\$ 175,340
	<u>123,055</u>	<u>52,285</u>	<u>175,340</u>
State Program Revenues		6,105,556	6,105,556
Total State Program Revenues		<u>6,105,556</u>	<u>6,105,556</u>
Federal Program Revenues		991,550	991,550
Total Federal Program Revenues		<u>991,550</u>	<u>991,550</u>
Net Assets Released from Restrictions:			
Restrictions Satisfied by Payments	6,187,663	(6,187,663)	
Total Revenues	<u>6,310,718</u>	<u>961,728</u>	<u>7,272,446</u>
EXPENSES			
Program Services			
Instruction and Instructional-Related Services	3,282,697		3,282,697
Instructional and School Leadership	186,653		186,653
Ancillary Services	25,993		25,993
Support Services- Student (Pupil)	376,381		376,381
Total Program Services	<u>3,871,724</u>		<u>3,871,724</u>
Support Services			
Administrative Support Services	194,756		194,756
Support Services- Non-Student Based	2,100,402		2,100,402
Debt Service	17,173		17,173
Total Support Services	<u>2,312,331</u>		<u>2,312,331</u>
Total Expenses	<u>6,184,055</u>		<u>6,184,055</u>
CHANGE IN NET ASSETS	<u>126,663</u>	<u>961,728</u>	<u>1,088,391</u>
NET ASSETS, beginning of year	<u>58,120</u>		<u>58,120</u>
NET ASSETS, end of year	<u>\$ 184,783</u>	<u>\$ 961,728</u>	<u>\$ 1,146,511</u>

See accompanying notes to the financial statements.
Attachment 26: Financial Performance

MEADOW OAKS EDUCATION FOUNDATION

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED AUGUST 31, 2019

	Program Expense	Management and General	Total
Expenses			
Salaries	\$ 2,732,750	\$ 96,294	\$ 2,829,044
Employee benefits	188,253	2,253	190,506
Payroll taxes	44,076	1,396	45,472
Professional fees	433,011	337,184	770,195
Utilities		140,563	140,563
Occupancy		1,319,460	1,319,460
Travel	50,798	11,884	62,682
Interest expense		17,879	17,879
Insurance		47,793	47,793
Depreciation and amortization		123,811	123,811
Supplies	386,752	182,977	569,729
Equipment Lease and maintenance	50		50
Miscellaneous expenses	34,285	10,068	44,353
Repairs and Maintenance	1,749	20,769	22,518
	<u>\$ 3,871,724</u>	<u>\$ 2,312,331</u>	<u>\$ 6,184,055</u>

See accompanying notes to the financial statements.

MEADOW OAKS EDUCATION FOUNDATION

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED AUGUST 31, 2019

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 1,088,391
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation and amortization expense	123,811
Grants receivables	(1,052,285)
Accounts payable	511,690
Accrued payroll liabilities	156,081
Other liabilities	388,265
Total Adjustments	<u>127,562</u>
CASH PROVIDED BY OPERATING ACTIVITIES	<u>1,215,953</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Cash paid for purchases of fixed assets	<u>(779,327)</u>
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CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES	<u>(779,327)</u>
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CASH FLOWS FROM FINANCING ACTIVITIES

Loan proceeds from related parties	375,000
Principal payments on notes payable	<u>(620,510)</u>

CASH PROVIDED BY (USED FOR) FINANCING ACTIVITIES	<u>(245,510)</u>
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NET INCREASE (DECREASE) IN CASH	191,116
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CASH AT BEGINNING OF YEAR	<u>663,627</u>
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CASH AT END OF YEAR	<u>\$ 854,743</u>
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Supplemental Disclosures

CASH PAID DURING THE YEAR FOR:

INTEREST	<u>\$ 17,879</u>
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See accompanying notes to the financial statements.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2019

A. Organization:

Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy (“MOEF”) is a nonprofit organization incorporated in the State of Texas on March 18, 2014 and exempt from federal income taxes pursuant to Section 501 (c)(3) of the Internal Revenue Code. In 2015, the State Board of Education of the State of Texas granted the corporation an open-enrollment charter pursuant to Chapter 12 of the Texas Education Code.

Pursuant to the program described in the charter application approved by the State Board of Education and the terms of the applicable Contract for Charter, MOEF was opened in the fall of 2016. The charter school was organized to empower and engage students to reach their full potential as global leaders who will enhance their communities and the world through creativity, collaboration and innovation. MOEF’s programs, services, activities and functions are governed by the corporation’s board of directors.

The charter holder MOEF only operates a charter school and does not conduct any other charter or non-charter activities.

B. Summary of Significant Accounting Policies:

BASIS OF PRESENTATION

The accompanying general-purpose financial statements have been prepared using the accrual basis of accounting in accordance with generally accepted accounting principles.

NEW ACCOUNTING PRONOUNCEMENT

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. ASU 2016-14 requires significant changes to the financial reporting model of organizations who follow the not-for-profit reporting model. The changes include reducing the classes of net assets from three classes to two – net assets with donor restrictions and net assets without donor restrictions. The ASU also requires changes in the way certain information is aggregated and reported by MOEF, including required disclosures about liquidity and availability of resources, and increased disclosures on functional expenses. The new standard is effective beginning with MOEF’s fiscal year ended August 31, 2019 and must be applied on a retrospective basis. MOEF adopted the ASU effective August 31, 2019. Adoption of the ASU did not result in any reclassifications or restatements to net assets or changes in net assets.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2019

B. Summary of Significant Accounting Policies: (Continued)

CLASSIFICATION OF NET ASSETS

Net assets of MOEF are classified based on the presence or absence of donor-imposed restrictions. Net assets are comprised of two groups as follows:

Net Assets Without Donor Restrictions – Amounts that are not subject to usage restrictions based on donor-imposed requirements. This class also includes assets previously restricted where restrictions have expired or been met.

Net Assets with Donor Restrictions – Assets subject to usage limitations based on donor-imposed or grantor restrictions. These restrictions may be temporary or may be based on a particular use. Restrictions may be met by the passage of time or by actions of MOEF. Certain restrictions may need to be maintained in perpetuity.

Earnings related to restricted net assets will be included in net assets without donor-restrictions unless otherwise specifically required to be included in donor-restricted net assets by the donor or by applicable state law.

On occasion, the governing board may designate a portion of net assets without donor restrictions for a specific purpose. Designated net assets are not governed by donor-imposed restrictions and may be reversed by the governing board at any time.

SUPPORT AND REVENUE

Support and revenue are recorded based on the accrual method.

CASH DONATIONS AND DONATED SERVICES

Cash donations are considered to be available for unrestricted use unless specifically restricted by the donor. No amounts have been reflected in the financial statements for donated services since no objective basis is available to measure the value of such donations. Nevertheless, a substantial number of volunteers have donated their time in connection with the program service and administration of the organization.

CONTRIBUTIONS

In accordance with *Financial Accounting Standards Board Accounting Standards Codification 958 Not-for-Profit Entities- 605 Revenue Recognition*, contributions received are recorded as with donor restrictions and without donor restrictions support depending on the existence or nature of any donor restrictions.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2019

B. Summary of Significant Accounting Policies: (Continued)

PROPERTY AND EQUIPMENT

Property and equipment purchased by MOEF are recorded at cost. Donations of property and equipment are recorded at their fair value at the date of the gift. All assets acquired with a value in excess of \$5,000 or acquired under budgeted capital asset line items within grant applications are recorded as fixed assets. Depreciation is provided on the straight-line method based upon estimated useful lives of the assets. Gains or losses from retirement or sale of property and equipment are reflected in income for the period. Donations of assets are recorded as direct additions to net assets at fair value at the date of donation, which is then treated as cost.

PLEDGES AND ACCOUNTS RECEIVABLE

Contributions are recognized when the donor makes a promise to give to MOEF, which is in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

No provision has been made for uncollectible promises to give and accounts receivable as of the statement of financial position date, given that none have been identified.

FUNCTIONAL EXPENSES

Expenses are charged to each program based on direct expenditures incurred. Functional expenses which cannot readily be related to a specific program are charged to the various programs based upon hours worked, square footage, number of program staff, or other reasonable methods for allocating the organization's multiple function expenditures.

INCOME TAXES

MOEF qualifies as a tax-exempt organization under section 501 (c) (3) of the Internal Revenue Code and, therefore, has no provision for income taxes.

CASH AND CASH EQUIVALENTS

MOEF considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Cash is held in non-interest-bearing demand accounts at national financial institutions. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation up to \$250,000 per account. As of August 31, 2019, MOEF has not incurred any losses on amounts held in depository accounts in excess of federally insured limits.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2019

B. Summary of Significant Accounting Policies: (Continued)

ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires MOEF's management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

FUNCTIONAL EXPENSES

Expenses are charged to each program based on direct expenditures incurred. Functional expenses which cannot readily be related to a specific program are charged to the various programs based upon hours worked, square footage, number of program staff, or other reasonable methods for allocating the charter school's multiple functional expenditures.

C. Pension Plan Obligations:

Plan Description

MOEF contributes to the Teacher Retirement System of Texas ("TRS"), a cost sharing, multiple-employer defined benefit pension plan with one exception; all risks and costs are not shared by the charter school but are the liability of the State of Texas. TRS administers retirement and disability annuities, and death and survivor benefits to employees and beneficiaries of employees of the public-school systems of Texas.

The plan operates primarily under the provisions of the Texas Constitution, Article XVI, Sec. 67, and Texas Government code, Title 8, Chapters 803 and 805 respectively. The Texas State legislature has the authority to establish and amend benefit provisions of the pension plan and may, under certain circumstances, grant special authority to the TRS Board of Trustees. TRS issues a publicly available financial report that includes financial statements and required supplementary information for the defined benefit plan. That report may be obtained by writing to the TRS Communications Department, 1000 Red River Street, Austin, Texas 78701 or by calling the TRS Communications Department at 1-800- 223-8778, or by downloading the report form the TRS Internet website, www.trs.state.tx.us, under the TRS Publications Heading.

Charter schools are legally separate entities from the State and each other. Assets contributed by one charter or independent school district ("ISD") may be used for the benefit of an employee of another ISD or charter. The risk of participating in multi-employer pension plans is different from single-employer plans. Assets contributed to a multi-employer plan by one employer may be used to provide benefits to employees of other participating employers. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers. There is no withdrawal penalty for leaving the TRS system. There is no collective-bargaining agreement. The latest TRS Comprehensive Annual Financial Report available dated August 31, 2019 provided the following information (ABO refers to the accumulated benefit obligation):

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2019

C. Pension Plan Obligations: (Continued)

Pension Fund	Total Plan Assets 2019	ABO 2019	Percent Funded
TRS	\$ 181,800,159,000	\$ 209,961,325,000	76.40%

Funding Policy

Contribution requirements are not actuarially determined but are established and amended by the Texas state legislature. The state funding policy is as follows: (1) the state constitution requires the legislature to establish a member contribution rate of not less than 6.0% and not more than 10% of the aggregate annual compensation of all members of the system; (2) A state statute prohibits benefit improvements or contribution reductions if, as a result of a particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 1 year, the period would be increased by such action. State law provides for a member contribution rate of 7.7% for fiscal year 2019, and a state contribution rate of 6.8% for fiscal year 2019. The charter school's employee contributions to the system for the year ended August 31, 2019 were \$213,780, equal to the required contributions for the year.

Other contributions made from federal and private grants and from the charter school for salaries above the statutory minimum were contributed at a rate of 6.8% totaling \$10,509 for the year ended August 31, 2019. The charter school's contributions into this plan do not represent more than 5% of the total contributions to the plan. MOEF's surcharge contribution was \$6,119.

D. Liquidity and Availability of Financial Assets:

The following reflects MOEF's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date:

Financial assets at year-end:	
Cash and cash equivalents	\$ 854,743
Grants and other receivables	1,492,466
Total financial assets	<u>2,347,209</u>
Less those unavailable for general expenditures within one year, due to:	
Donor-imposed restrictions as to time or use	<u>-</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 2,347,209</u>

MOEF manages its liquid assets conservatively within standard depository bank accounts at national banks. Cash is managed to provide sufficient funds for meeting program expenditures of the charter school. Excess cash is invested in short-term investments such as certificates of deposit that have maturity dates of less than three months.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2019

E. Budget:

The official school budget is prepared for adoption for required Governmental Fund Types. The annual budget is adopted on a basis consistent with generally accepted accounting principles and is formally adopted by the Board of Directors.

F. Commitments and Contingencies:

MOEF receives funds through state and federal programs that are governed by various statutes and regulations. State program funding is based primarily on student attendance data submitted to the Texas Education Agency and is subject to audit and adjustment. Expenses charged to federal programs are subject to audit and adjustment by the grantor agency. The programs administered by the charter school have complex compliance requirements and should state or federal auditors discover areas of noncompliance, charter school funds may be subject to refund if so determined by the Texas Education Agency or the grantor agency. MOEF is economically dependent on these charter school funds.

G. Health Care Coverage:

During the year ended August 31, 2019, employees of MOEF were covered by a health insurance plan. The school contributed up to \$225 per month per employee (depending upon coverage selected) to the plan and employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to a licensed insurer.

H. Related Parties:

MOEF has established business relationships with Meadow Oaks Academy (“MOA”), a private educational organization in which MOEF’s Superintendent serves as School Administrator, and PNC Partners, Ltd. (“PNC”), a partnership organized in the state of Texas. MOEF’s Superintendent retains equity financial interests in both MOA and PNC.

MOA has allowed MOEF to use a revolving line of credit held by MOA with a bank. MOEF has agreed to repay amounts drawn on the credit facility in accordance with the terms of the line of credit agreement and as described in Note I. The balance on the line of credit at August 31, 2019 was \$185,187. MOEF was also indebted to the Superintendent for \$375,000 at August 31, 2019.

PNC has provided startup capital to MOEF under multiple agreements. At August 31, 2019, MOEF was indebted to PNC in the amount of \$609,051. PNC also serves as a lessor in three properties leased by MOEF as educational facilities. In the year ended August 31, 2019, MOEF incurred expenses related to education expenses leased from PNC totaling \$1,319,460.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2019

H. Related Parties: (Continued)

In an effort to finance new construction for the establishment of a third campus located in Fate, Texas, MOEF has supported – through the contracting of legal counsel and other professionals – the establishment of a 501 (c)(3) organization to facilitate charter school campus development projects. The 501(c)(3) is organized in Texas as SSS Education Foundation. MOEF’s Superintendent serves on the board of directors of SSS Education Foundation until the permanent board can be appointed.

I. Note Payable:

MOEF’s obligations under notes payable consist of the following:

Credit facility structured as a note payable to Meadow Oaks Academy (“MOA”). The note is dated May 10, 2016, and allows MOEF to draw up to \$200,000 on an existing line of credit arrangement between MOA and a bank. The terms of the note payable are to follow the terms of the line of credit, a variable interest rate between 4.0% and 4.75%, payable on demand or in equal monthly installments beginning October 1, 2016 and through August 31, 2019. The note is unsecured.	\$185,187
Note payable to lessor in the amount of \$48,000. The note is dated September 1, 2017, and is the result of a forbearance agreement on rent due. The note payable does not carry a rate of interest, and is payable in 24 equal installments of \$2,000 beginning September 1, 2019. The date of maturity is August 31, 2021. The note is unsecured.	48,000
Note payable to lessor in the amount of \$84,000. The note is dated September 1, 2017, and is the result of a forbearance agreement on rent due for a second campus. The note payable does not carry a rate of interest, and is payable in 24 equal installments of \$2,000 beginning September 1, 2019. The date of maturity is August 31, 2021. The note is unsecured.	84,000
Note payable to limited partnership organization. The note is dated May 6, 2016, and is intended to provide start-up capital. The note payable does not carry a rate of interest, and is payable in equal monthly installments of \$5,000 beginning September 1, 2018 with a final lump sum payment \$47,051. The date of maturity is August 31, 2019. The note is unsecured.	102,051
Note payable to equipment finance organization. The note is dated August 6, 2018. The note payable carries a rate of interest of 7.98%, and is payable in 54 equal monthly installments of \$1,634 beginning September 6, 2018. The date of maturity is December 6, 2022. The note is secured by two transport vehicles.	59,691

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2019

I. Note Payable: (Continued)

Note payable to Superintendent. The note is dated August 29, 2019, and is intended to provide operating cash. The note payable does not carry a rate of interest, and is payable in full in a single sum of \$375,000 on or before September 30, 2019.

	375,000
The balance at August 31, 2019 is	853,929
Less: Current portion of notes payable	(743,633)
Notes payables, net of current portion	\$ 110,296

Future maturities of notes payable over the next five years are as follows:

Year Ending August 31,	Principal	Interest	Total
2020	\$ 743,633	\$ 14,394	\$ 758,027
2021	82,669	2,934	85,603
2022	18,049	1,554	19,603
2023	9,578	224	9,802
2024	-	-	-
Thereafter	-	-	-
Total	\$ 853,929	\$ 19,106	\$ 873,035

J. Net Assets with Donor Restrictions:

Net assets with donor restrictions at August 31, 2019 are restricted as follows:

Subject to expenditure for specified purposes:

State-financed general charter school activities	\$ 961,728
Total restricted funds	\$ 961,728

Net assets were released from restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors as follows:

Texas Education Agency-Federal	\$ 991,550
Texas Education Agency-State	5,196,113
Total restrictions released	\$ 6,187,663

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2019

K. Operating Lease Commitment:

MOEF leases facilities under non-cancelable operating leases. The minimum annual lease commitment is as follows:

<u>Twelve months ending August 31,</u>	<u>Amount</u>
2020	\$ 2,693,861
2021	2,134,663
2022	2,161,606
2023	2,201,590
2024	2,229,624
Total	<u>\$ 11,421,344</u>

Operating lease expense amounted to \$1,319,460 for the year ended August 31, 2019.

L. Evaluation of Subsequent Events:

MOEF has evaluated subsequent events through January 24, 2020, the date which the financial statements were available to be issued.

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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To The Board of Directors of
Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy
Mesquite, Texas

We have audited the financial statements of Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy ("MOEF") as of and for the year ended August 31, 2019, and our report thereon dated January 24, 2020, which expressed an unmodified opinion on those financial statements, appears on page 1. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedules for Individual Charter School are presented on pages 17 to 20 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.



Houston, TX
January 24, 2020

MEADOW OAKS EDUCATION FOUNDATION

STATEMENT OF ACTIVITIES

FOR THE YEARS ENDED AUGUST 31, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
Local Support:			
5740 Other Revenues from Local Sources	\$ 123,055	\$ 111	\$ 123,166
5750 Revenue from Cocurricular Activities		52,174	52,174
Total Local Support	<u>123,055</u>	<u>52,285</u>	<u>175,340</u>
State Program Revenues:			
5810 Foundation School Program Act Revenues		5,826,395	5,826,395
5820 State Program Revenues Distributed by Texas Education Agency		279,161	279,161
Total State Program Revenues		<u>6,105,556</u>	<u>6,105,556</u>
Federal Program Revenues:			
5920 Federal Revenues Distributed by Texas Department of Education		991,550	991,550
Total Federal Program Revenues		<u>991,550</u>	<u>991,550</u>
Net Assets Released from Restrictions:			
Restrictions Satisfied by Payments	6,187,663	(6,187,663)	
Total Revenues	<u>6,310,718</u>	<u>961,728</u>	<u>7,272,446</u>
EXPENSES			
11 Instruction	3,082,352		3,082,352
13 Curriculum Development and Instructional Staff Development	200,345		200,345
21 Instructional Leadership	58,656		58,656
23 School Leadership	127,997		127,997
31 Guidance, Counseling and Evaluating Services	99,493		99,493
33 Health Services	2,633		2,633
34 Student (Pupil) Transportation	1,020		1,020
35 Food Services	241,013		241,013
36 Cocurricular/Extracurricular Activities	32,222		32,222
41 General Administration	194,756		194,756
51 Plant Maintenance and Operations	1,997,176		1,997,176
52 Security and Monitoring Services	7,857		7,857
53 Data Processing Services	95,369		95,369
61 Community Services	25,993		25,993
71 Debt Service	17,173		17,173
Total Expenses	<u>6,184,055</u>		<u>6,184,055</u>
CHANGE IN NET ASSETS	126,663	961,728	1,088,391
NET ASSETS, beginning of year	58,120		58,120
NET ASSETS, end of year	<u>\$ 184,783</u>	<u>\$ 961,728</u>	<u>\$ 1,146,511</u>

MEADOW OAKS EDUCATION FOUNDATION

SCHEDULE OF EXPENSES

AUGUST 31, 2019

EXPENSES

6100 Payroll Costs	\$ 3,065,022
6200 Professional and Contracted Services	2,252,786
6300 Supplies and Materials	569,729
6400 Other Operating Costs	278,639
6500 Debt	17,879
Total Expenses	<u>\$ 6,184,055</u>

MEADOW OAKS EDUCATION FOUNDATION

SCHEDULE OF CAPITAL ASSETS

AUGUST 31, 2019

	Ownership Interest		
	Local	State	Federal
1110 Cash	\$	\$ 854,743	\$
1520 Building and Improvements		178,873	17,466
1531 Vehicles		73,909	
1539 Furniture and Equipment		126,149	1,082,322
Total Capital Assets	\$	\$ 1,233,674	\$ 1,099,788

MEADOW OAKS EDUCATION FOUNDATION

BUDGETARY COMPARISON SCHEDULE

FOR THE YEARS ENDED AUGUST 31, 2019

	Budgeted Amounts		Actual Amounts	Variance from Final Budget
	Original	Final		
REVENUES				
Local Support:				
5740 Other Revenues from Local Sources	\$ 8,468	\$ 541,468	\$ 123,166	\$ (418,302)
5750 Revenue from Cocurricular Activities			52,174	52,174
Total Local Support	<u>8,468</u>	<u>541,468</u>	<u>175,340</u>	<u>(366,128)</u>
State Program Revenues:				
5810 Foundation School Program Act Revenues	6,375,000	5,913,483	5,826,395	(87,088)
5820 State Program Revenues Distributed by Texas Education Agency			279,161	279,161
Total State Program Revenues	<u>6,375,000</u>	<u>5,913,483</u>	<u>6,105,556</u>	<u>192,073</u>
Federal Program Revenues:				
5920 Federal Revenues Distributed by Texas Department of Education	600,000	1,365,368	991,550	(373,818)
Total Federal Program Revenues	<u>600,000</u>	<u>1,365,368</u>	<u>991,550</u>	<u>(373,818)</u>
Total Revenues	<u>6,983,468</u>	<u>7,820,319</u>	<u>7,272,446</u>	<u>(547,873)</u>
EXPENSES				
11 Instruction	3,000,000	3,580,485	3,082,352	498,133
13 Curriculum Development and Instructional Staff Development	320,835	466,210	200,345	(200,345)
21 Instructional Leadership	311,950	58,854	58,656	198
23 School Leadership	483,184	128,084	127,997	87
31 Guidance, Counseling and Evaluating Services	102,592	210,545	99,493	111,052
32 Social Work Services	49,979			
33 Health Services	21,304	2,704	2,633	71
34 Student (Pupil) Transportation		1,100	1,020	80
35 Food Services	43,554	263,900	241,013	22,887
36 Cocurricular/Extracurricular Activities	103,334	34,134	32,222	1,912
41 General Administration	341,692	263,992	194,756	69,236
51 Plant Maintenance and Operations	1,375,600	2,021,781	1,997,176	24,605
52 Security and Monitoring Services	9,220	18,300	7,857	10,443
53 Data Processing Services	489,520	369,800	95,369	274,431
61 Community Services	97,218	26,200	25,993	207
71 Debt Service	81,159	31,159	17,173	13,986
Total Expenses	<u>6,831,141</u>	<u>7,477,248</u>	<u>6,184,055</u>	<u>826,983</u>
CHANGE IN NET ASSETS	<u>152,327</u>	<u>343,071</u>	<u>1,088,391</u>	<u>(745,320)</u>
NET ASSETS, beginning of year	<u>58,120</u>	<u>58,120</u>	<u>58,120</u>	
NET ASSETS, end of year	<u>\$ 210,447</u>	<u>\$ 401,191</u>	<u>\$ 1,146,511</u>	<u>\$ 745,320</u>

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

To The Board of Directors of
Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy
Mesquite, Texas

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 Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy ("MOEF") (a nonprofit organization), which comprise the statement of financial position as of August 31, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 24, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered MOEF's internal control over financial reporting (internal control) to determine the 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 MOEF's internal control. Accordingly, we do not express an opinion on the effectiveness of MOEF'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 entity'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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether MOEF'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 determination of financial statement amounts. 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 organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Ramirez & Company". The signature is written in black ink and is positioned above the typed name and date.

Houston, TX
January 24, 2020

GOMEZ & COMPANY
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors of
Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy
Mesquite, Texas

Report on Compliance for Each Major Federal Program

We have audited Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy ("MOEF") (a nonprofit organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of MOEF's major federal programs for the year ended August 31, 2019. MOEF's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of MOEF's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about MOEF's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of MOEF's compliance.

Opinion on Each Major Federal Program

In our opinion, MOEF complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2019.

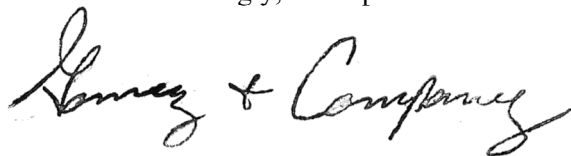
Report on Internal Control over Compliance

Management of MOEF is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered MOEF's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of MOEF's 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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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.



Houston, TX
January 24, 2020

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED AUGUST 31, 2019

Summary of Audit Results

1. The auditor's report expresses an unmodified opinion on whether the financial statements were prepared in accordance with GAAP.
2. No significant deficiencies or material weaknesses on internal control over financial statements.
3. No instances of noncompliance material to the financial statements, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies or material weaknesses on internal control over major federal award programs.
5. The auditor's report on compliance for the major federal award programs expresses an unmodified opinion on all major federal programs.
6. The audit did not disclose any audit findings which are required to be reported in accordance with 2 CFR section 200.516(a).
7. Major programs:

U.S. Department of Education
Passed – Through Texas Education Agency
Charter Schools

CFDA Number 84.282
8. The threshold used for distinguishing between Type A and Type B programs was \$750,000.
9. Meadow Oaks Education Foundation does not qualify as a low-risk auditee.

<u>Current Year Findings</u>	<u>Questioned Cost</u>
No audit findings were noted as per governmental auditing standards and 2 CFR section 200.516 (a).	\$-0-

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

SCHEDULE OF PRIOR YEAR FINDINGS

FOR THE YEAR ENDED AUGUST 31, 2019

Findings Relating to the Financial Statements

No prior year audit findings have been noted as per governmental auditing standards for the year ended August 31, 2018.

MEADOW OAKS EDUCATION FOUNDATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2019

Federal Grantor/ Pass - Through Grantor/ Program Title	Federal CFDA Number	Pass - Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Education</u>			
Passed - Through Texas Education Agency:			
Idea - B Formula	84.027A	196600010578166000	\$ 39,668
Title I, Part A, School Improvement	84.010A	19610101057850	54,421
Charter School	84.282	185901057110012	279,883
Charter School	84.282	1859010571110010	279,052
Supporting Effective Instruction State Grants	84.367A	19694501057850	9,501
Title III, Part A, English Language Acquisitions and Language Enhancement	84.365A		6,061
Title IV, Part A, Subpart 1	84.424A	19680101057850	10,000
Total U.S. Department of Education			<u>678,586</u>
<u>U.S. Department of Agriculture</u>			
Passed - Through Texas Education Agency:			
Federal Food Service Reimbursement			
School Breakfast	10.553	71401801	2,121
School Breakfast	10.553	71401901	19,121
National School Lunch	10.555	71301801	14,504
National School Lunch	10.555	71301901	123,524
Total U.S. Department of Agriculture			<u>159,270</u>
<u>U.S. Department of Labor</u>			
Passed - Through Texas Education Agency:			
WIOA Adult Program	17.258	183925027110010	59,913
WIOA Adult Program	17.258	183925017110013	25,000
WIOA Adult Program	17.258	183925027110011	68,781
Total U.S. Department of Labor			<u>153,694</u>
Total Expenditures of Federal Awards			<u>\$ 991,550</u>

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED AUGUST 31, 2019

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes federal award activity of Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy (“MOEF”) under programs of the federal government for the year ended August 31, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operation of MOEF, it is not intended to and does not present the financial position, changes in net assets, or cash flows of MOEF.

Summary of Significant Accounting Policies

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. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Pass-through entity identifying numbers are presented where available.

Indirect Cost Rate

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

Subrecipients

MOEF did not provide federal awards to subrecipients.

**MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY**

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

FOR THE YEAR ENDED AUGUST 31, 2018

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**MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY**

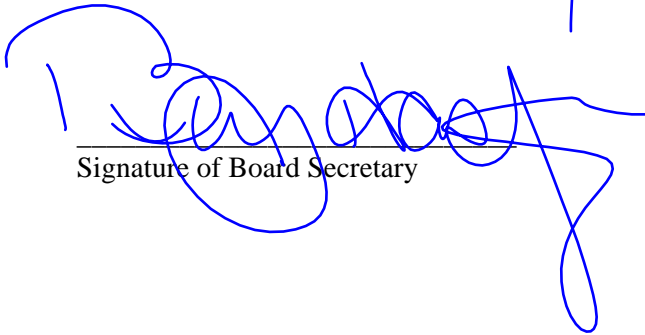
057-850

(Federal Employer Identification Number: 46-5137310)

CERTIFICATE OF BOARD

August 31, 2018

We, the undersigned, certify that the attached Annual Financial and Compliance Report of Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy was reviewed and approved ✓
disapproved for the year ended August 31, 2018, at a meeting of the governing body of said charter school on the 14 day of January, 2019.



Signature of Board Secretary



Signature of Board President

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INDEPENDENT AUDITOR'S REPORT

To The Board of Directors of
Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy
Mesquite, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of Meadow Oaks Education Foundation ("MOEF") dba Pioneer Technology & Arts Academy (a nonprofit organization), which comprise the statement of financial position as of August 31, 2018, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

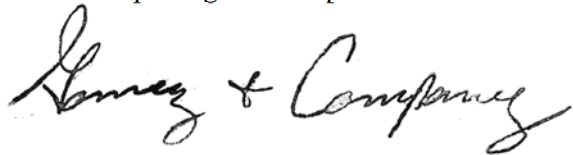
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of MOEF as of August 31, 2018, 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2018, on our consideration of MOEF'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 of MOEF'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 MOEF's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Ramirez & Company". The signature is written in black ink and is positioned above the typed text of the firm's name.

Houston, TX
December 21, 2018

MEADOW OAKS EDUCATION FOUNDATION

STATEMENT OF FINANCIAL POSITION

AUGUST 31, 2018

ASSETS	
Current Assets:	
Cash	\$ 663,629
Grants receivable	440,181
Total Current Assets:	<u>1,103,810</u>
Property, Plant & Equipment	
Vehicles	73,909
Equipment and furniture	625,483
Less: Accumulated depreciation	<u>(93,384)</u>
Total Property, Plant & Equipment	<u>606,008</u>
Total Assets	<u>\$ 1,709,818</u>
LIABILITIES AND NET ASSETS	
Current Liabilities:	
Accounts payable	\$ 274,915
Accrued payroll liabilities	277,342
Current portion of long-term debt	<u>907,750</u>
Total Current Liabilities	<u>1,460,007</u>
Long-term Liabilities:	
Notes payable, net of current portion	<u>191,691</u>
Total Liabilities	<u>1,651,698</u>
Net Assets:	
Unrestricted	<u>58,120</u>
Total Liabilities and Net Assets	<u>\$ 1,709,818</u>

See accompanying notes to financial statements.

MEADOW OAKS EDUCATION FOUNDATION

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED AUGUST 31, 2018

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUES			
Local Support:			
5740 Other Revenues from Local Sources	\$ 85,604	\$	\$ 85,604
5750 Revenues from Cocurricular Activities	<u>20,031</u>	<u> </u>	<u>20,031</u>
Total Local Support	<u>105,635</u>	<u> </u>	<u>105,635</u>
State Program Revenues			
5810 Foundation School Program Act Revenues		2,835,590	2,835,590
5820 State Program Revenue	<u> </u>	<u>30,982</u>	<u>30,982</u>
Total State Program Revenues	<u> </u>	<u>2,866,572</u>	<u>2,866,572</u>
Federal Program Revenues:			
5920 Federal Revenues Distributed by Texas Education Agency	<u> </u>	<u>581,815</u>	<u>581,815</u>
Total Federal Program Revenues	<u> </u>	<u>581,815</u>	<u>581,815</u>
Net assets released from restrictions:			
Restrictions satisfied by payments	<u>3,452,396</u>	<u>(3,452,396)</u>	<u> </u>
Total Revenues	<u>3,558,031</u>	<u>(4,009)</u>	<u>3,554,022</u>
EXPENSES			
11 Instruction	1,509,136		1,509,136
13 Curriculum Development and Instructional Staff Development	67,313		67,313
23 School Leadership	100,254		100,254
31 Guidance, Counseling, and Evaluation	70,227		70,227
33 Health Services	4,735		4,735
35 Food Services	113,188		113,188
36 Cocurricular/Extracurricular Activities	16,813		16,813
41 General Administration	282,631		282,631
51 Plant Maintenance and Operations	988,902		988,902
52 Security and Monitoring Services	5,564		5,564
53 Data Processing Services	87,766		87,766
61 Community Services	35,350		35,350
71 Debt Services	<u>9,959</u>	<u> </u>	<u>9,959</u>
Total Expenses	<u>3,291,838</u>	<u> </u>	<u>3,291,838</u>
Total Change in Net Assets	<u>266,193</u>	<u>(4,009)</u>	<u>262,184</u>
Net Assets, Beginning of Year	<u>(208,073)</u>	<u>4,009</u>	<u>(204,064)</u>
Net Assets, End of Year	<u>\$ 58,120</u>	<u>\$</u>	<u>\$ 58,120</u>

See accompanying notes to financial statements.

MEADOW OAKS EDUCATION FOUNDATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED AUGUST 31, 2018

Cash Flows from Operating Activities	
Increase (Decrease) in Net Assets	\$ 262,184
Adjustments to Reconcile Increase (Decrease) in Net Assets to Net Cash Provided (Used) by Operating Activities	
Depreciation and Amortization	79,575
(Increase) Decrease in Grants Receivables	(356,793)
(Increase) Decrease in Other Receivables	1,500
Increase (Decrease) in Accounts Payable	234,565
Increase (Decrease) in Accrued Payroll Liabilities	<u>196,056</u>
Total Adjustments	<u>154,903</u>
Net Cash Provided (Used) by Operating Activities	<u>417,087</u>
Net Cash Provided (Used) by Investing Activities	
Purchase of Fixed Assets	<u>(474,767)</u>
Net Cash Provided (Used) by Investing Activities	<u>(474,767)</u>
Net Cash Provided (Used) by Financing Activities	
Proceeds from Debt	673,909
Repayment of Debt	<u>(286,607)</u>
Net Cash Provided (Used) by Financing Activities	<u>387,302</u>
NET INCREASE (DECREASE) IN CASH	<u>329,622</u>
CASH AT BEGINNING OF YEAR	<u>334,007</u>
CASH AT END OF YEAR	<u>\$ 663,629</u>
<u>Cash Paid During the Year For:</u>	
Interest	<u>\$ 9,959</u>

See accompanying notes to financial statements.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2018

A. Organization:

Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy (“MOEF”) is a nonprofit organization incorporated in the State of Texas on March 18, 2014 and exempt from federal income taxes pursuant to Section 501 (c)(3) of the Internal Revenue Code. In 2015, the State Board of Education of the State of Texas granted the corporation an open-enrollment charter pursuant to Chapter 12 of the Texas Education Code.

Pursuant to the program described in the charter application approved by the State Board of Education and the terms of the applicable Contract for Charter, MOEF was opened in the fall of 2016. The charter school was organized to empower and engage students to reach their full potential as global leaders who will enhance their communities and the world through creativity, collaboration and innovation. MOEF’s programs, services, activities and functions are governed by the corporation’s board of directors.

The charter holder MOEF only operates a charter school and does not conduct any other charter or non-charter activities.

B. Summary of Significant Accounting Policies:

BASIS OF PRESENTATION

MOEF reports its financial information based on the *Financial Accounting Standards Board Accounting Standards Codification 958 Not-for-Profit Entities- 205 Presentation of Financial Statements*. Under *FASB ASC 958-205*, an organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Unrestricted net assets

Unrestricted net assets include unrestricted resources which represent the portion of funds that are available for the operating objectives of MOEF. Board-designated net assets represent amounts MOEF has set aside for a specific purpose.

Temporarily restricted net assets

Temporarily restricted net assets consist of donor restricted contributions and grants. Amounts restricted by donors for a specific purpose are deemed to be earned and reported as temporarily restricted revenue, when received, and such unexpended amounts are reported as temporarily restricted net assets at year-end. When the donor restriction expires, that is, when a stipulated time or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as “net assets released from restrictions.”

Permanently restricted net assets

Permanently restricted net assets consist of donor restricted contributions, which are required to be held in perpetuity. Income from the assets held is available for either general operations or specific purposes, in accordance with donor stipulations.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2018

B. Summary of Significant Accounting Policies: (Continued)

SUPPORT AND REVENUE

Support and revenue are recorded based on the accrual method.

CASH DONATIONS AND DONATED SERVICES

Cash donations are considered to be available for unrestricted use unless specifically restricted by the donor. No amounts have been reflected in the financial statements for donated services since no objective basis is available to measure the value of such donations. Nevertheless, a substantial number of volunteers have donated their time in connection with the program service and administration of the organization.

CONTRIBUTIONS

In accordance with *Financial Accounting Standards Board Accounting Standards Codification 958 Not-for-Profit Entities- 605 Revenue Recognition*, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

PROPERTY AND EQUIPMENT

Property and equipment purchased by MOEF are recorded at cost. Donations of property and equipment are recorded at their fair value at the date of the gift. All assets acquired with a value in excess of \$5,000 or acquired under budgeted capital asset line items within grant applications are recorded as fixed assets. Depreciation is provided on the straight-line method based upon estimated useful lives of the assets. Gains or losses from retirement or sale of property and equipment are reflected in income for the period. The proceeds from such sales which are not legally required or expected to be reinvested in property and equipment are transferred to unrestricted net assets.

PLEDGES AND ACCOUNTS RECEIVABLE

Contributions are recognized when the donor makes a promise to give to MOEF, which is in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

No provision has been made for uncollectible promises to give and accounts receivable as of the statement of financial position date, given that none have been identified.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2018

B. Summary of Significant Accounting Policies: (Continued)

FUNCTIONAL EXPENSES

Expenses are charged to each program based on direct expenditures incurred. Functional expenses which cannot readily be related to a specific program are charged to the various programs based upon hours worked, square footage, number of program staff, or other reasonable methods for allocating the organization's multiple function expenditures.

INCOME TAXES

MOEF qualifies as a tax-exempt organization under section 501 (c) (3) of the Internal Revenue Code and, therefore, has no provision for income taxes.

CASH AND CASH EQUIVALENTS

MOEF considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Cash is held in non-interest-bearing demand accounts at national financial institutions. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation up to \$250,000 per account. As of August 31, 2018, MOEF has not incurred any losses on amounts held in depository accounts in excess of federally insured limits.

ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires MOEF's management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

C. Pension Plan Obligations:

Plan Description

The charter school contributes to the Teacher Retirement System of Texas ("TRS"), a cost sharing, multiple-employer defined benefit pension plan with one exception; all risks and costs are not shared by the charter school but are the liability of the State of Texas. TRS administers retirement and disability annuities, and death and survivor benefits to employees and beneficiaries of employees of the public-school systems of Texas.

The plan operates primarily under the provisions of the Texas Constitution, Article XVI, Sec. 67, and Texas Government code, Title 8, Chapters 803 and 805 respectively. The Texas State legislature has the authority to establish and amend benefit provisions of the pension plan and may, under certain circumstances, grant special authority to the TRS Board of Trustees. TRS issues a publicly available financial report that includes financial statements and required supplementary information for the defined benefit plan. That report may be obtained by writing to the TRS Communications Department, 1000 Red River Street, Austin, Texas 78701 or by calling the TRS Communications Department at 1-800- 223-8778, or by downloading the report form the TRS Internet website, www.trs.state.tx.us, under the TRS Publications Heading.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2018

C. Pension Plan Obligations: (Continued)

Charter schools are legally separate entities from the State and each other. Assets contributed by one charter or independent school district (“ISD”) may be used for the benefit of an employee of another ISD or charter. The risk of participating in multi-employer pension plans is different from single-employer plans. Assets contributed to a multi-employer plan by one employer may be used to provide benefits to employees of other participating employers. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers. There is no withdrawal penalty for leaving the TRS system. There is no collective-bargaining agreement. The latest TRS Comprehensive Annual Financial Report available dated August 31, 2018 provided the following information (ABO refers to the accumulated benefit obligation):

Pension Fund	Total Plan Assets 2018	ABO 2018	Percent Funded
TRS	\$ 176,942,454,000	\$ 209,611,329,000	73.74%

Funding Policy

Contribution requirements are not actuarially determined but are established and amended by the Texas state legislature. The state funding policy is as follows: (1) the state constitution requires the legislature to establish a member contribution rate of not less than 6.0% and not more than 10% of the aggregate annual compensation of all members of the system; (2) A state statute prohibits benefit improvements or contribution reductions if, as a result of a particular action, the time required to amortize TRS’ unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 1 year, the period would be increased by such action. State law provides for a member contribution rate of 7.7% for fiscal year 2018, and a state contribution rate of 6.8% for fiscal year 2018. The charter school’s employee contributions to the system for the year ended August 31, 2018 were \$133,499, equal to the required contributions for the year.

Other contributions made from federal and private grants and from the charter school for salaries above the statutory minimum were contributed at a rate of 6.8% totaling \$1,574 for the year ended August 31, 2018. The charter school’s contributions into this plan do not represent more than 5% of the total contributions to the plan. The charter school was not assessed a surcharge.

D. Budget:

The official school budget is prepared for adoption for required Governmental Fund Types. The annual budget is adopted on a basis consistent with generally accepted accounting principles and is formally adopted by the Board of Directors.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2018

E. Commitments and Contingencies:

The charter school receives funds through state and federal programs that are governed by various statutes and regulations. State program funding is based primarily on student attendance data submitted to the Texas Education Agency and is subject to audit and adjustment. Expenses charged to federal programs are subject to audit and adjustment by the grantor agency. The programs administered by the charter school have complex compliance requirements and should state or federal auditors discover areas of noncompliance, charter school funds may be subject to refund if so determined by the Texas Education Agency or the grantor agency. The school is economically dependent on these charter school funds.

F. Health Care Coverage:

During the year ended August 31, 2018, employees of MOEF were covered by a health insurance plan. The school contributed up to \$225 per month per employee (depending upon coverage selected) to the plan and employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to a licensed insurer.

G. Related Parties:

MOEF has established business relationships with Meadow Oaks Academy (“MOA”), a private educational organization in which MOEF’s Superintendent serves as School Administrator, and PNC Partners, Ltd. (“PNC”), a partnership organized in the state of Texas. MOEF’s Superintendent retains equity financial interests in both MOA and PNC.

MOA has allowed MOEF to use a revolving line of credit held by MOA with a bank. MOEF has agreed to repay amounts drawn on the credit facility in accordance with the terms of the line of credit agreement and as described in Note H. The balance on the line of credit at August 31, 2018 was \$191,481.

PNC has provided startup capital to MOEF under multiple agreements. At August 31, 2018, MOEF was indebted to PNC in the amount of \$834,751. PNC also serves as a lessor in three properties leased by MOEF as educational facilities. In the year ended August 31, 2018, MOEF incurred expenses related to education expenses leased from PNC totaling \$489,783.

In an effort to finance new construction for the establishment of a third campus located in Fate, Texas, MOEF has supported – through the contracting of legal counsel and other professionals – the establishment of a 501 (c)(3) organization to facilitate charter school campus development projects. The 501(c)(3) is organized in Texas as SSS Education Foundation. MOEF’s Superintendent serves on the board of directors of SSS Education Foundation until the permanent board can be appointed. MOEF contributed approximately \$8,000 in the form of legal fees paid toward the establishment of SSS Education Foundation.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2018

H. Note Payable:

MOEF's obligations under notes payable consist of the following:

Credit facility structured as a note payable to Meadow Oaks Academy ("MOA"). The note is dated May 10, 2016, and allows MOEF to draw up to \$200,000 on an existing line of credit arrangement between MOA and a bank. The terms of the note payable are to follow the terms of the line of credit, a variable interest rate between 4.0% and 4.75%, payable on demand or in equal monthly installments beginning October 1, 2016 and through August 31, 2019. The note is unsecured.	\$ 191,481
Note payable to lessor in the amount of \$48,000. The note is dated September 1, 2017, and is the result of a forbearance agreement on rent due. The note payable does not carry a rate of interest, and is payable in 24 equal installments of \$2,000 beginning September 1, 2019. The date of maturity is August 31, 2021. The note is unsecured.	48,000
Note payable to lessor in the amount of \$84,000. The note is dated September 1, 2017, and is the result of a forbearance agreement on rent due for a second campus. The note payable does not carry a rate of interest, and is payable in 24 equal installments of \$2,000 beginning September 1, 2019. The date of maturity is August 31, 2021. The note is unsecured.	84,000
Note payable to limited partnership organization. The note is dated August 15, 2018, and is intended to provide operating cash. The note payable does not carry a rate of interest, and is payable in full in a single sum of \$600,000 on or before September 30, 2018. The note is unsecured.	600,000
Note payable to limited partnership organization. The note is dated May 6, 2016, and is intended to provide start-up capital. The note payable does not carry a rate of interest, and is payable in equal monthly installments of \$5,000 beginning September 1, 2018 with a final lump sum payment \$47,051. The date of maturity is August 31, 2019. The note is unsecured.	102,051
Note payable to equipment finance organization. The note is dated August 6, 2018. The note payable carries a rate of interest of 7.98%, and is payable in 54 equal monthly installments of \$1,634 beginning September 6, 2018. The date of maturity is December 6, 2022. The note is secured by two transport vehicles.	73,909
The balance at August 31, 2018 is	\$ 1,099,441
Less: Current portion of notes payable	<u>(907,750)</u>
Notes payables, net of current portion	<u>\$ 191,691</u>

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2018

H. Note Payable: (Continued)

Future maturities of notes payable over the next five years are as follows:

Year Ending August 31,	Principal	Interest	Total
2019	\$ 907,750	\$ 15,425	\$ 923,175
2020	81,395	4,208	85,603
2021	82,669	2,934	85,603
2022	18,049	1,554	19,603
2023	9,578	224	9,802
Thereafter	-	-	-
Total	\$ 1,099,441	\$ 24,345	\$ 1,123,786

I. Temporarily Restricted Net Assets:

Temporarily restricted net assets at August 31, 2018, are available for the following periods:

Periods after August 31, 2018	\$ -
Total temporarily restricted	\$ -

Net assets were released from restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors as follows:

Texas Education Agency-Federal	\$ 585,824
Texas Education Agency-State	2,866,572
Total restrictions released	\$ 3,452,396

J. Operating Lease Commitment:

MOEF leases facilities under non-cancelable operating leases. The minimum annual lease commitment is as follows:

Twelve months ending June 30,	Amount
2019	\$ 1,308,000
2020	1,347,528
2021	1,374,522
2022	1,398,764
2023	1,423,491
Total	\$ 6,852,305

Operating lease expense amounted to \$489,985 for the year ended August 31, 2018.

K. Evaluation of Subsequent Events:

The Organization has evaluated subsequent events through December 21, 2018, the date which the financial statements were available to be issued.

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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To The Board of Directors of
Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy
Mesquite, Texas

We have audited the financial statements of Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy ("MOEF") as of and for the year ended August 31, 2018, and our report thereon dated December 21, 2018, which expressed an unmodified opinion on those financial statements, appears on page 1. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedules for Individual Charter School are presented on pages 14 to 16 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.



Houston, TX
December 21, 2018

MEADOW OAKS EDUCATION FOUNDATION

SCHEDULE OF EXPENSES

FOR THE YEAR ENDED AUGUST 31, 2018

Expenses

6100 Payroll Costs	\$ 1,660,494
6200 Professional and Contracted Services	1,157,434
6300 Supplies and Materials	240,313
6400 Other Operating Costs	223,638
6500 Debt Service	<u>9,959</u>
 Total Expenses	 <u>\$ 3,291,838</u>

See accompanying notes to financial statements.

MEADOW OAKS EDUCATION FOUNDATION

SCHEDULE OF CAPITAL ASSETS

FOR THE YEAR ENDED AUGUST 31, 2018

	Ownership Interest		
	Local	State	Federal
1110 Cash and Temporary Investments	\$	\$ 663,629	\$
1531 Vehicles		73,909	
1539 Furniture and Equipment		79,471	546,012
Total Property and Equipment	<u>\$</u>	<u>\$ 817,009</u>	<u>\$ 546,012</u>

See accompanying notes to financial statements.

MEADOW OAKS EDUCATION FOUNDATION
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED AUGUST 31, 2018

	<u>Budgeted Amounts</u>		Actual Amounts	Variance from Final Budget
	Original	Final		
REVENUES				
Local Support:				
5740 Other Revenues from Local Sources	\$ 19,211	\$ 105,600	\$ 85,604	\$ (19,996)
5750 Revenues from Cocurricular Activities			20,031	20,031
Total Local Support	<u>19,211</u>	<u>105,600</u>	<u>105,635</u>	<u>35</u>
State Program Revenues:				
5810 Foundation School Program Act Revenues	2,495,928	2,869,600	2,835,590	(34,010)
5820 State Program Revenues Distributed by				
Texas Education Agency			30,982	30,982
Total State Program Revenues	<u>2,495,928</u>	<u>2,869,600</u>	<u>2,866,572</u>	<u>(3,028)</u>
Federal Program Revenues:				
5920 Federal Revenues Distributed by				
Texas Education Agency	474,358	575,700	581,815	6,115
Total Federal Program Revenues	<u>474,358</u>	<u>575,700</u>	<u>581,815</u>	<u>6,115</u>
Total Revenues	<u>2,989,497</u>	<u>3,550,900</u>	<u>3,554,022</u>	<u>3,123</u>
EXPENSES				
11 Instruction	1,384,816	1,605,000	1,509,136	95,864
13 Curriculum Development and Instructional				
Staff Development	35,426	68,000	67,313	687
23 School Leadership	89,400	101,000	100,254	746
31 Guidance, Counseling, and Evaluation Services	57,470	71,000	70,227	773
33 Health Services	9,000	5,000	4,735	265
35 Food Service	88,090	104,000	113,188	(9,188)
36 Cocurricular/Extracurricular Activities	7,700	17,000	16,813	187
41 General Administration	240,290	265,000	282,631	(17,631)
51 Plant Maintenance and Operations	785,175	845,000	988,902	(143,902)
52 Security and Monitoring Services	14,450	6,000	5,564	436
53 Data Processing Services	216,850	88,000	87,766	234
61 Community Services	24,000	36,000	35,350	650
71 Debt Services	<u>36,830</u>	<u>10,000</u>	<u>9,959</u>	<u>41</u>
Total Expenses	<u>2,989,497</u>	<u>3,221,000</u>	<u>3,291,838</u>	<u>(70,838)</u>
Change in Net Assets		329,900	262,184	(67,716)
Net Assets, Beginning of Year	<u>(204,064)</u>	<u>(204,064)</u>	<u>(204,064)</u>	
Net Assets, End of Year	<u>\$ (204,064)</u>	<u>\$ 125,836</u>	<u>\$ 58,120</u>	<u>\$ (67,716)</u>

See accompanying notes to financial statements.

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

To The Board of Directors of
Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy
Mesquite, Texas

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 Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy ("MOEF") (a nonprofit organization), which comprise the statement of financial position as of August 31, 2018, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 21, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered MOEF's internal control over financial reporting (internal control) to determine the 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 MOEF's internal control. Accordingly, we do not express an opinion on the effectiveness of MOEF'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 entity'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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether MOEF'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 determination of financial statement amounts.

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 organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Ramirez & Company". The signature is written in black ink and is positioned above the typed text of the firm's name.

Houston, TX
December 21, 2018

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2018

Summary of Audit Results

1. The auditor's report expresses an unmodified opinion on whether the financial statements were prepared in accordance with GAAP.
2. No significant deficiencies or material weaknesses on internal control over financial statements.
3. No instances of noncompliance material to the financial statements, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. An audit of major programs was not required because expenditures of federal awards were less than \$750,000.

Findings Relating to the Financial Statements

No audit findings were noted as per governmental auditing standards.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

SCHEDULE OF PRIOR YEAR FINDINGS

FOR THE YEAR ENDED AUGUST 31, 2018

Findings Relating to the Financial Statements

No prior year audit findings have been noted as per governmental auditing standards for the year ended August 31, 2017.

**MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY**

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

FOR THE YEAR ENDED AUGUST 31, 2017

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**MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY**

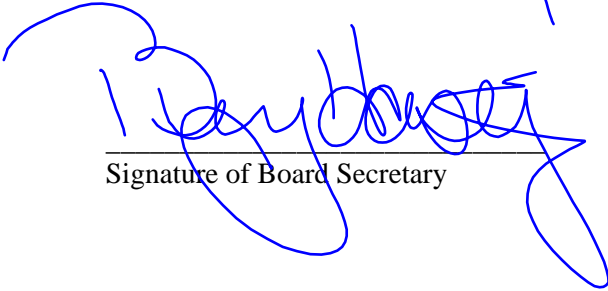
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(Federal Employer Identification Number: 46-5137310)

CERTIFICATE OF BOARD

August 31, 2017

We, the undersigned, certify that the attached Annual Financial and Compliance Report of Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy was reviewed and approved _____ disapproved for the year ended August 31, 2017, at a meeting of the governing body of said charter school on the 16 day of JANUARY, 2018.



Signature of Board Secretary



Signature of Board President

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INDEPENDENT AUDITOR'S REPORT

To The Board of Directors of
Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy
Mesquite, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of Meadow Oaks Education Foundation (“MOEF”) dba Pioneer Technology & Arts Academy (a nonprofit organization), which comprise the statement of financial position as of August 31, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management’s Responsibility for the Financial Statements

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

Auditor’s Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements 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 entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of MOEF as of August 31, 2017, 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2017, on our consideration of MOEF'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 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 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 MOEF's internal control over financial reporting and compliance.

A handwritten signature in cursive script, appearing to read "Loney & Company".

Houston, TX
December 22, 2017

MEADOW OAKS EDUCATION FOUNDATION

STATEMENT OF FINANCIAL POSITION

AUGUST 31, 2017

ASSETS	
Current Assets:	
Cash	\$ 334,007
Grants receivable	83,388
Other receivables	<u>1,500</u>
Total Current Assets:	<u>418,895</u>
Property, Plant & Equipment	
Equipment and furniture	224,625
Less: Accumulated depreciation	<u>(13,809)</u>
Total Property, Plant & Equipment	<u>210,816</u>
Total Assets	<u><u>\$ 629,711</u></u>
LIABILITIES AND NET ASSETS	
Current Liabilities:	
Accounts payable	\$ 40,350
Accrued payroll liabilities	81,286
Current portion of long-term debt	<u>544,089</u>
Total Current Liabilities	<u>665,725</u>
Long-term Liabilities:	
Notes payable, net of current portion	<u>168,050</u>
Total Liabilities	<u>833,775</u>
Net Assets:	
Unrestricted	(208,073)
Temporarily Restricted	<u>4,009</u>
Total Net Assets	<u>(204,064)</u>
Total Liabilities and Net Assets	<u><u>\$ 629,711</u></u>

See accompanying notes to financial statements.

MEADOW OAKS EDUCATION FOUNDATION

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED AUGUST 31, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUES			
Local Support:			
5740 Other Revenues from Local Sources	\$ 33,984	\$	\$ 33,984
5750 Revenues from Cocurricular Activities	<u>4,712</u>	<u> </u>	<u>4,712</u>
Total Local Support	<u>38,696</u>	<u> </u>	<u>38,696</u>
State Program Revenues			
5810 Foundation School Program Act Revenues	<u> </u>	944,409	944,409
Total State Program Revenues	<u> </u>	<u>944,409</u>	<u>944,409</u>
Federal Program Revenues:			
5920 Federal Revenues Distributed by Texas Education Agency	<u> </u>	457,521	457,521
Total Federal Program Revenues	<u> </u>	<u>457,521</u>	<u>457,521</u>
Net assets released from restrictions:			
Restrictions satisfied by payments	<u>1,411,865</u>	<u>(1,411,865)</u>	<u> </u>
Total Revenues	<u>1,450,561</u>	<u>(9,935)</u>	<u>1,440,626</u>
EXPENSES			
11 Instruction	771,791		771,791
13 Curriculum Development and Instructional Staff Development	27,312		27,312
23 School Leadership	107,961		107,961
31 Guidance, Counseling, and Evaluation	42,520		42,520
33 Health Services	2,130		2,130
35 Food Services	17,441		17,441
36 Cocurricular/Extracurricular Activities	825		825
41 General Administration	166,368		166,368
51 Plant Maintenance and Operations	357,742		357,742
52 Security and Monitoring Services	1,444		1,444
53 Data Processing Services	13,999		13,999
61 Community Services	9,424		9,424
71 Debt Services	<u>8,590</u>		<u>8,590</u>
Total Expenses	<u>1,527,547</u>	<u> </u>	<u>1,527,547</u>
Total Change in Net Assets	<u>(76,986)</u>	<u>(9,935)</u>	<u>(86,921)</u>
Net Assets, Beginning of Year	<u>(131,087)</u>	<u>13,944</u>	<u>(117,143)</u>
Net Assets, End of Year	<u>\$ (208,073)</u>	<u>\$ 4,009</u>	<u>\$ (204,064)</u>

See accompanying notes to financial statements.

MEADOW OAKS EDUCATION FOUNDATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED AUGUST 31, 2017

Cash Flows from Operating Activities	
Increase (Decrease) in Net Assets	\$ (86,921)
Adjustments to Reconcile Increase (Decrease) in Net Assets to Net Cash Provided (Used) by Operating Activities	
Depreciation and Amortization	13,809
(Increase) Decrease in Other Receivables	(84,888)
Increase (Decrease) in Accounts Payable	33,354
Increase (Decrease) in Accrued Payroll Liabilities	<u>81,286</u>
Total Adjustments	<u>43,561</u>
Net Cash Provided (Used) by Operating Activities	<u>(43,360)</u>
Net Cash Provided (Used) by Investing Activities	
Purchase of Fixed Assets	<u>(224,625)</u>
Net Cash Provided (Used) by Investing Activities	<u>(224,625)</u>
Net Cash Provided (Used) by Financing Activities	
Proceeds from Debt	600,462
Repayment of Debt	<u>(11,137)</u>
Net Cash Provided (Used) by Financing Activities	<u>589,325</u>
NET INCREASE (DECREASE) IN CASH	<u>321,340</u>
CASH AT BEGINNING OF YEAR	<u>12,667</u>
CASH AT END OF YEAR	<u>\$ 334,007</u>

See accompanying notes to financial statements.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2017

A. Organization:

Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy (“MOEF”) is a nonprofit organization incorporated in the State of Texas on March 18, 2014 and exempt from federal income taxes pursuant to Section 501 (c)(3) of the Internal Revenue Code. In 2015, the State Board of Education of the State of Texas granted the corporation an open-enrollment charter pursuant to Chapter 12 of the Texas Education Code.

Pursuant to the program described in the charter application approved by the State Board of Education and the terms of the applicable Contract for Charter, MOEF was opened in the fall of 2016. The charter school was organized to empower and engage students to reach their full potential as global leaders who will enhance their communities and the world through creativity, collaboration and innovation. MOEF’s programs, services, activities and functions are governed by the corporation’s board of directors.

The charter holder MOEF only operates a charter school and does not conduct any other charter or non-charter activities.

B. Summary of Significant Accounting Policies:

BASIS OF PRESENTATION

MOEF reports its financial information based on the *Financial Accounting Standards Board Accounting Standards Codification 958 Not-for-Profit Entities- 205 Presentation of Financial Statements*. Under *FASB ASC 958-205*, an organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Unrestricted net assets

Unrestricted net assets include unrestricted resources which represent the portion of funds that are available for the operating objectives of MOEF. Board-designated net assets represent amounts MOEF has set aside for a specific purpose.

Temporarily restricted net assets

Temporarily restricted net assets consist of donor restricted contributions and grants. Amounts restricted by donors for a specific purpose are deemed to be earned and reported as temporarily restricted revenue, when received, and such unexpended amounts are reported as temporarily restricted net assets at year-end. When the donor restriction expires, that is, when a stipulated time or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as “net assets released from restrictions.”

Permanently restricted net assets

Permanently restricted net assets consist of donor restricted contributions, which are required to be held in perpetuity. Income from the assets held is available for either general operations or specific purposes, in accordance with donor stipulations.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2017

B. Summary of Significant Accounting Policies: (continued)

SUPPORT AND REVENUE

Support and revenue are recorded based on the accrual method.

CASH DONATIONS AND DONATED SERVICES

Cash donations are considered to be available for unrestricted use unless specifically restricted by the donor. No amounts have been reflected in the financial statements for donated services since no objective basis is available to measure the value of such donations. Nevertheless, a substantial number of volunteers have donated their time in connection with the program service and administration of the organization.

CONTRIBUTIONS

In accordance with *Financial Accounting Standards Board Accounting Standards Codification 958 Not-for-Profit Entities- 605 Revenue Recognition*, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

PROPERTY AND EQUIPMENT

Property and equipment purchased by MOEF are recorded at cost. Donations of property and equipment are recorded at their fair value at the date of the gift. All assets acquired with a value in excess of \$5,000 are recorded as fixed assets. Depreciation is provided on the straight-line method based upon estimated useful lives of the asset. Gains or losses from retirement or sale of property and equipment are reflected in income for the period. The proceeds from such sales which are not legally required or expected to be reinvested in property and equipment are transferred to unrestricted net assets.

PLEDGES AND ACCOUNTS RECEIVABLE

Contributions are recognized when the donor makes a promise to give to MOEF, which is in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

No provision has been made for uncollectible promises to give and accounts receivable as of the statement of financial position date, given that none have been identified.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2017

B. Summary of Significant Accounting Policies: (continued)

FUNCTIONAL EXPENSES

Expenses are charged to each program based on direct expenditures incurred. Functional expenses which cannot readily be related to a specific program are charged to the various programs based upon hours worked, square footage, number of program staff, or other reasonable methods for allocating the organization's multiple function expenditures.

INCOME TAXES

MOEF qualifies as a tax-exempt organization under section 501 (c) (3) of the Internal Revenue Code and, therefore, has no provision for income taxes.

CASH AND CASH EQUIVALENTS

MOEF considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Cash is held in non-interest bearing demand accounts at national financial institutions. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation up to \$250,000 per account. As of August 31, 2017, MOEF has not incurred any losses on amounts held in depository accounts in excess of federally insured limits.

ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires MOEF's management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

C. Pension Plan Obligations:

Plan Description

The charter school contributes to the Teacher Retirement System of Texas ("TRS"), a cost sharing, multiple-employer defined benefit pension plan with one exception; all risks and costs are not shared by the charter school, but are the liability of the State of Texas. TRS administers retirement and disability annuities, and death and survivor benefits to employees and beneficiaries of employees of the public school systems of Texas.

The plan operates primarily under the provisions of the Texas Constitution, Article XVI, Sec. 67, and Texas Government code, Title 8, Chapters 803 and 805 respectively. The Texas State legislature has the authority to establish and amend benefit provisions of the pension plan and may, under certain circumstances, grant special authority to the TRS Board of Trustees. TRS issues a publicly available financial report that includes financial statements and required supplementary information for the defined benefit plan. That report may be obtained by writing to the TRS Communications Department, 1000 Red River Street, Austin, Texas 78701 or by calling the TRS Communications Department at 1-800- 223-8778, or by downloading the report form the TRS Internet website, www.trs.state.tx.us, under the TRS Publications Heading.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2017

C. Pension Plan Obligations: (continued)

Charter schools are legally separate entities from the State and each other. Assets contributed by one charter or independent school district (“ISD”) may be used for the benefit of an employee of another ISD or charter. The risk of participating in multi-employer pension plans is different from single-employer plans. Assets contributed to a multi-employer plan by one employer may be used to provide benefits to employees of other participating employers. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers. There is no withdrawal penalty for leaving the TRS system. There is no collective-bargaining agreement. The latest TRS Comprehensive Annual Financial Report available dated August 31, 2017 provided the following information (ABO refers to the accumulated benefit obligation):

Pension Fund	Total Plan Assets 2017	ABO 2017	Percent Funded
TRS	\$ 165,379,342,000	\$ 179,336,535,000	82.17%

Funding Policy

Contribution requirements are not actuarially determined but are established and amended by the Texas state legislature. The state funding policy is as follows: (1) the state constitution requires the legislature to establish a member contribution rate of not less than 6.0% and not more than 10% of the aggregate annual compensation of all members of the system; (2) A state statute prohibits benefit improvements or contribution reductions if, as a result of a particular action, the time required to amortize TRS’ unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 1 year, the period would be increased by such action. State law provides for a member contribution rate of 7.7% for fiscal year 2017, and a state contribution rate of 6.8% for fiscal year 2017. The charter school’s employee contributions to the system for the year ended August 31, 2017 were \$56,636, equal to the required contributions for the year.

Other contributions made from federal and private grants and from the charter school for salaries above the statutory minimum were contributed at a rate of 6.8% totaling \$3,211 for the year ended August 31, 2017. The charter school’s contributions into this plan do not represent more than 5% of the total contributions to the plan. The charter school was not assessed a surcharge.

D. Budget:

The official school budget is prepared for adoption for required Governmental Fund Types. The annual budget is adopted on a basis consistent with generally accepted accounting principles and is formally adopted by the Board of Directors.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2017

E. Commitments and Contingencies:

The charter school receives funds through state and federal programs that are governed by various statutes and regulations. State program funding is based primarily on student attendance data submitted to the Texas Education Agency and is subject to audit and adjustment. Expenses charged to federal programs are subject to audit and adjustment by the grantor agency. The programs administered by the charter school have complex compliance requirements, and should state or federal auditors discover areas of noncompliance, charter school funds may be subject to refund if so determined by the Texas Education Agency or the grantor agency. The school is economically dependent on these charter school funds.

F. Health Care Coverage:

During the year ended August 31, 2017, employees of MOEF were covered by a health insurance plan. The school contributed up to \$225 per month per employee (depending upon coverage selected) to the plan and employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to a licensed insurer.

G. Related Parties:

MOEF has established business relationships with Meadow Oaks Academy (“MOA”), a private educational organization in which MOEF’s Superintendent serves as School Administrator, and PNC Partners, Ltd. (“PNC”), a partnership organized in the state of Texas. MOEF’s Superintendent retains equity financial interests in both MOA and PNC.

MOA has allowed MOEF to use a revolving line of credit held by MOA with a bank. MOEF has agreed to repay amounts drawn on the credit facility in accordance with the terms of the line of credit agreement and as described in Note H. The balance on the line of credit at August 31, 2017 was \$199,522.

PNC has provided startup capital to MOEF under multiple agreements. At August 31, 2017, MOEF was indebted to PNC in the amount of \$513,318. PNC also serves as a lessor in the two properties leased by MOEF as educational facilities. In the year ended August 31, 2017, MOEF paid PNC \$180,700 for the leasing of these educational facilities.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2017

H. Note Payable:

MOEF's obligations under notes payable consist of the following:

Credit facility structured as a note payable to Meadow Oaks Academy ("MOA"). The note is dated May 10, 2016, and allows MOEF to draw up to \$200,000 on an existing line of credit arrangement between MOA and a bank. The terms of the note payable are to follow the terms of the line of credit, a variable interest rate between 4.0% and 4.75%, payable on demand or in equal monthly installments beginning October 1, 2016 and through August 31, 2019. The note is unsecured. \$ 199,522

Note payable to lessor in the amount of \$48,000. The note is dated September 1, 2017, and is the result of a forbearance agreement on rent due. The note payable does not carry a rate of interest, and is payable in 24 equal installments of \$2,000 beginning September 1, 2017. The date of maturity is August 31, 2019. The note is unsecured. 48,000

Note payable to lessor in the amount of \$84,000. The note is dated September 1, 2017, and is the result of a forbearance agreement on rent due for a second campus. The note payable does not carry a rate of interest, and is payable in 24 equal installments of \$2,000 beginning September 1, 2017. The date of maturity is August 31, 2019. The note is unsecured. 84,000

Note payable to limited partnership organization. The note is dated August 15, 2017, and is intended to provide operating cash. The note payable does not carry a rate of interest, and is payable in full in a single sum of \$278,567 on or before September 30, 2017. The note is unsecured. 278,567

Note payable to limited partnership organization. The note is dated May 6, 2016, and is intended to provide start-up capital. The note payable does not carry a rate of interest, and is payable in equal monthly installments of \$5,000 beginning September 1, 2018 with a final lump sum payment \$47,051. The date of maturity is August 31, 2019. The note is unsecured. 102,050

The balance at August 31, 2017 is		\$ 712,139
Less: Current portion of notes payable		<u>(544,089)</u>
Notes payables, net of current portion		<u>\$ 168,050</u>

Future maturities of notes payable over the next five years are as follows:

Year Ending August 31,	Principal	Interest	Total
2018	\$ 544,089	\$ 9,477	\$ 553,566
2019	168,050	-	168,050
Thereafter	-	-	-
Total	\$ 712,139	\$ 9,477	\$ 721,616

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2017

I. Temporarily Restricted Net Assets:

Temporarily restricted net assets at August 31, 2017, are available for the following periods:

Periods after August 31, 2017	\$	4,009
Total temporarily restricted	\$	<u>4,009</u>

Net assets were released from restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors as follows:

Texas Education Agency-Federal	\$	457,521
Texas Education Agency-State		954,344
Total restrictions released	\$	<u>1,411,865</u>

J. Operating Lease Commitment:

MOEF leases facilities under non-cancelable operating leases. The minimum annual lease commitment is as follows:

Twelve months ending June 30,	Amount
2018	\$ 476,783
2019	506,513
2020	532,596
2021	541,308
2022	550,194
Total	<u>\$ 2,607,394</u>

Operating lease expense amounted to \$185,366 for the year ended August 31, 2017.

K. Evaluation of Subsequent Events:

The Organization has evaluated subsequent events through December 22, 2017, the date which the financial statements were available to be issued.

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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To The Board of Directors of
Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy
Mesquite, Texas

We have audited the financial statements of Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy ("MOEF") as of and for the year ended August 31, 2017, and our report thereon dated December 22, 2017, which expressed an unmodified opinion on those financial statements, appears on page 1. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedules for Individual Charter School are presented on pages 14 to 16 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.



Houston, TX
December 22, 2017

MEADOW OAKS EDUCATION FOUNDATION

SCHEDULE OF EXPENSES

FOR THE YEAR ENDED AUGUST 31, 2017

Expenses

6100 Payroll Costs	\$ 889,372
6200 Professional and Contracted Services	497,893
6300 Supplies and Materials	74,511
6400 Other Operating Costs	54,109
6500 Debt Service	<u>11,662</u>
 Total Expenses	 <u>\$ 1,527,547</u>

See accompanying notes to financial statements.

MEADOW OAKS EDUCATION FOUNDATION

SCHEDULE OF CAPITAL ASSETS

FOR THE YEAR ENDED AUGUST 31, 2017

	Ownership Interest		
	Local	State	Federal
1110 Cash and Temporary Investments	\$	\$ 334,007	\$
1539 Furniture and Equipment			224,625
Total Property and Equipment	<u>\$</u>	<u>\$ 334,007</u>	<u>\$ 224,625</u>

See accompanying notes to financial statements.

MEADOW OAKS EDUCATION FOUNDATION

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED AUGUST 31, 2017

	Budgeted Amounts		Actual Amounts	Variance from Final Budget
	Original	Final		
REVENUES				
Local Support:				
5740 Other Revenues from Local Sources	\$ 2,000	\$ 21,312	\$ 33,984	\$ 12,672
5750 Revenues from Cocurricular Activities			4,712	4,712
Total Local Support	<u>2,000</u>	<u>21,312</u>	<u>38,696</u>	<u>17,384</u>
State Program Revenues:				
5810 Foundation School Program Act Revenues	<u>875,935</u>	<u>897,095</u>	<u>944,409</u>	<u>47,314</u>
Total State Program Revenues	<u>875,935</u>	<u>897,095</u>	<u>944,409</u>	<u>47,314</u>
Federal Program Revenues:				
5920 Federal Revenues Distributed by				
Texas Education Agency	<u>842,902</u>	<u>847,753</u>	<u>457,521</u>	<u>(390,232)</u>
Total Federal Program Revenues	<u>842,902</u>	<u>847,753</u>	<u>457,521</u>	<u>(390,232)</u>
Total Revenues	<u>1,720,837</u>	<u>1,766,160</u>	<u>1,440,626</u>	<u>(325,534)</u>
EXPENSES				
11 Instruction	1,165,078	1,171,762	771,791	399,971
13 Curriculum Development and Instructional				
Staff Development	36,425	25,937	27,312	(1,375)
23 School Leadership	126,226	119,541	107,961	11,580
31 Guidance, Counseling, and Evaluation Services	38,500	42,520	42,520	
33 Health Services	1,000	2,130	2,130	
35 Food Service	8,000	17,441	17,441	
36 Cocurricular/Extracurricular Activities	1,500	1,625	825	800
41 General Administration	147,732	212,835	166,368	46,467
51 Plant Maintenance and Operations	352,481	404,546	357,742	46,804
52 Security and Monitoring Services	1,200	1,549	1,444	105
53 Data Processing Services	108,120	114,713	13,999	100,714
61 Community Services		9,424	9,424	
71 Debt Services		10,000	8,590	1,410
Total Expenses	<u>1,986,262</u>	<u>2,134,023</u>	<u>1,527,547</u>	<u>606,476</u>
Change in Net Assets	<u>(265,425)</u>	<u>(367,863)</u>	<u>(86,921)</u>	<u>280,942</u>
Net Assets, Beginning of Year	<u>(117,143)</u>	<u>(117,143)</u>	<u>(117,143)</u>	
Net Assets, End of Year	<u>\$ (382,568)</u>	<u>\$ (485,006)</u>	<u>\$ (204,064)</u>	<u>\$ 280,942</u>

See accompanying notes to financial statements.

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

To The Board of Directors of
Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy
Mesquite, Texas

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 Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy ("MOEF") (a nonprofit organization), which comprise the statement of financial position as of August 31, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 22, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered MOEF's internal control over financial reporting (internal control) to determine the 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 MOEF's internal control. Accordingly, we do not express an opinion on the effectiveness of MOEF'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 entity'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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether MOEF'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 determination of financial statement amounts.

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 organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Ramsey & Company". The signature is written in black ink and is positioned above the typed name and date.

Houston, TX
December 22, 2017

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2017

Summary of Audit Results

1. The auditor's report expresses an unmodified opinion on whether the financial statements were prepared in accordance with GAAP.
2. No significant deficiencies or material weaknesses on internal control over financial statements.
3. No instances of noncompliance material to the financial statements, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. An audit of major programs was not required because expenditures of federal awards were less than \$750,000.

Findings Relating to the Financial Statements

No audit findings were noted as per governmental auditing standards.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

SCHEDULE OF PRIOR YEAR FINDINGS

FOR THE YEAR ENDED AUGUST 31, 2017

Findings Relating to the Financial Statements

No prior year audit findings have been noted as this is an initial audit year.

**MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY**

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

FOR THE YEAR ENDED AUGUST 31, 2020

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**MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY**

057-850

(Federal Employer Identification Number: 46-5137310)

CERTIFICATE OF BOARD

August 31, 2020

We, the undersigned, certify that the attached Annual Financial and Compliance Report of Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy was reviewed and approved disapproved for the year ended August 31, 2020, at a meeting of the governing body of said charter school on the 28 day of January, 2021



Signature of Board Secretary



Signature of Board President

GOMEZ & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy
Mesquite, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of Meadow Oaks Education Foundation ("MOEF") dba Pioneer Technology & Arts Academy (a nonprofit organization), which comprise the statement of financial position as of August 31, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of MOEF as of August 31, 2020, 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 28, 2021, on our consideration of MOEF'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 of MOEF'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 MOEF's internal control over financial reporting and compliance.



Houston, TX
January 28, 2021

MEADOW OAKS EDUCATION FOUNDATION

STATEMENT OF FINANCIAL POSITION

AUGUST 31, 2020

ASSETS

CURRENT ASSETS

Cash	\$ 2,299,337
Grants Receivable	1,232,620
Other Receivables	29,669
TOTAL CURRENT ASSETS	<u>3,561,626</u>

PROPERTY AND EQUIPMENT

Building and Improvements	852,300
Furniture and Equipment	2,324,844
Vehicles	246,415
	<u>3,423,559</u>
Less: Accumulated Depreciation	(537,640)
	<u>2,885,919</u>

TOTAL ASSETS	<u>\$ 6,447,545</u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$ 892,984
Accrued Payroll Liabilities	1,065,077
Other Liabilities	124,190
Current Portion Notes Payable	555,327
TOTAL CURRENT LIABILITIES	<u>2,637,578</u>

NONCURRENT LIABILITIES

Noncurrent portion of Notes Payable	442,664
TOTAL NONCURRENT LIABILITIES	<u>442,664</u>

TOTAL LIABILITIES	<u>3,080,242</u>
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NET ASSETS

Without Donor Restrictions	1,640,433
With Donor Restrictions	1,726,870
TOTAL NET ASSETS	<u>3,367,303</u>

TOTAL LIABILITIES AND NET ASSETS	<u>\$ 6,447,545</u>
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See accompanying notes to the financial statements.

MEADOW OAKS EDUCATION FOUNDATION

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED AUGUST 31, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
Local Support:			
Revenues from local sources	\$ 54,079	\$ 86,117	\$ 140,196
	<u>54,079</u>	<u>86,117</u>	<u>140,196</u>
State Program Revenues		12,517,887	12,517,887
Total State Program Revenues		<u>12,517,887</u>	<u>12,517,887</u>
Federal Program Revenues		1,688,041	1,688,041
Total Federal Program Revenues		<u>1,688,041</u>	<u>1,688,041</u>
Net Assets Released from Restrictions:			
Restrictions Satisfied by Payments	13,526,903	(13,526,903)	
Total Revenues	<u>13,580,982</u>	<u>765,142</u>	<u>14,346,124</u>
EXPENSES			
Program Services			
Instruction and Instructional-Related Services	6,856,472		6,856,472
Instructional and School Leadership	577,308		577,308
Ancillary Services	119,530		119,530
Support Services- Student (Pupil)	591,181		591,181
Total Program Services	<u>8,144,491</u>		<u>8,144,491</u>
Support Services			
Administrative Support Services	365,411		365,411
Support Services- Non-Student Based	3,606,527		3,606,527
Debt Service	8,903		8,903
Total Support Services	<u>3,980,841</u>		<u>3,980,841</u>
Total Expenses	<u>12,125,332</u>		<u>12,125,332</u>
CHANGE IN NET ASSETS	<u>1,455,650</u>	<u>765,142</u>	<u>2,220,792</u>
NET ASSETS, beginning of year	<u>184,783</u>	<u>961,728</u>	<u>1,146,511</u>
NET ASSETS, end of year	<u>\$ 1,640,433</u>	<u>\$ 1,726,870</u>	<u>\$ 3,367,303</u>

MEADOW OAKS EDUCATION FOUNDATION

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED AUGUST 31, 2020

	Program Expense	Management and General	Total
Expenses			
Salaries	\$ 5,965,301	\$ 231,740	\$ 6,197,041
Employee benefits	538,005	8,711	546,716
Payroll taxes	91,055	2,740	93,795
Professional fees	549,960	639,167	1,189,127
Utilities		432,440	432,440
Occupancy		1,716,116	1,716,116
Travel	85,606	9,506	95,112
Interest expense		9,111	9,111
Insurance		107,981	107,981
Depreciation and amortization		320,445	320,445
Supplies	846,044	412,667	1,258,711
Miscellaneous expenses	57,074	38,229	95,303
Repairs and Maintenance	11,446	51,988	63,434
	<u>\$ 8,144,491</u>	<u>\$ 3,980,841</u>	<u>\$ 12,125,332</u>

See accompanying notes to the financial statements.

MEADOW OAKS EDUCATION FOUNDATION

STATEMENTS OF CASH FLOWS

FOR THE YEAR ENDED AUGUST 31, 2020

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 2,220,792
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation and amortization expense	320,445
(Increase) decrease in grants receivable	259,846
(Increase) decrease in other receivables	(29,669)
Increase (decrease) in accounts payable	104,851
Increase (decrease) accrued payroll liabilities	757,370
Increase (decrease) other liabilities	(388,265)
Total Adjustments	<u>1,024,578</u>

CASH PROVIDED BY OPERATING ACTIVITIES 3,245,370

CASH FLOWS FROM INVESTING ACTIVITIES

Cash paid for purchases of fixed assets (1,944,839)

CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES (1,944,839)

CASH FLOWS FROM FINANCING ACTIVITIES

Loan payments to related parties (375,000)

Principal payments on notes payable 519,063

CASH PROVIDED BY (USED FOR) FINANCING ACTIVITIES 144,063

NET INCREASE (DECREASE) IN CASH 1,444,594

CASH AT BEGINNING OF YEAR 854,743

CASH AT END OF YEAR \$ 2,299,337

Supplemental Disclosures

CASH PAID DURING THE YEAR FOR:

INTEREST \$ 9,111

See accompanying notes to the financial statements.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2020

A. Organization:

Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy (“MOEF”) is a nonprofit organization incorporated in the State of Texas on March 18, 2014 and exempt from federal income taxes pursuant to Section 501 (c)(3) of the Internal Revenue Code. In 2015, the State Board of Education of the State of Texas granted the corporation an open-enrollment charter pursuant to Chapter 12 of the Texas Education Code.

Pursuant to the program described in the charter application approved by the State Board of Education and the terms of the applicable Contract for Charter, MOEF was opened in the fall of 2016. The charter school was organized to empower and engage students to reach their full potential as global leaders who will enhance their communities and the world through creativity, collaboration and innovation. MOEF’s programs, services, activities and functions are governed by the corporation’s board of directors.

The charter holder MOEF only operates a charter school and does not conduct any other charter or non-charter activities.

B. Summary of Significant Accounting Policies:

BASIS OF PRESENTATION

The accompanying general-purpose financial statements have been prepared using the accrual basis of accounting in accordance with generally accepted accounting principles.

CLASSIFICATION OF NET ASSETS

Net assets of MOEF are classified based on the presence or absence of donor-imposed restrictions. Net assets are comprised of two groups as follows:

Net Assets without Donor Restrictions – Amounts that are not subject to usage restrictions based on donor-imposed requirements. This class also includes assets previously restricted where restrictions have expired or been met.

Net Assets with Donor Restrictions – Assets subject to usage limitations based on donor-imposed or grantor restrictions. These restrictions may be temporary or may be based on a particular use. Restrictions may be met by the passage of time or by actions of MOEF. Certain restrictions may need to be maintained in perpetuity.

Earnings related to restricted net assets will be included in net assets without donor-restrictions unless otherwise specifically required to be included in donor-restricted net assets by the donor or by applicable state law.

On occasion, the governing board may designate a portion of net assets without donor restrictions for a specific purpose. Designated net assets are not governed by donor-imposed restrictions and may be reversed by the governing board at any time.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2020

B. Summary of Significant Accounting Policies: (Continued)

SUPPORT AND REVENUE

Support and revenue are recorded based on the accrual method.

CASH DONATIONS AND DONATED SERVICES

Cash donations are considered to be available for unrestricted use unless specifically restricted by the donor. No amounts have been reflected in the financial statements for donated services since no objective basis is available to measure the value of such donations. Nevertheless, a substantial number of volunteers have donated their time in connection with the program service and administration of the organization.

CONTRIBUTIONS

In accordance with *Financial Accounting Standards Board Accounting Standards Codification 958 Not-for-Profit Entities- 605 Revenue Recognition*, contributions received are recorded as with donor restrictions and without donor restrictions support depending on the existence or nature of any donor restrictions. MOEF's policy is to report donor-restricted support that is satisfied in the year of receipt as donor-restricted and then fully released in the same year.

PROPERTY AND EQUIPMENT

Property and equipment purchased by MOEF are recorded at cost. Donations of property and equipment are recorded at their fair value at the date of the gift. All assets acquired with a value in excess of \$5,000 or acquired under budgeted capital asset line items within grant applications are recorded as fixed assets. Depreciation is provided on the straight-line method based upon estimated useful lives of the assets. Gains or losses from retirement or sale of property and equipment are reflected in income for the period. Donations of assets are recorded as direct additions to net assets at fair value at the date of donation, which is then treated as cost.

PLEDGES AND ACCOUNTS RECEIVABLE

Contributions are recognized when the donor makes a promise to give to MOEF, which is in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

No provision has been made for uncollectible promises to give and accounts receivable as of the statement of financial position date, given that none have been identified.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2020

B. Summary of Significant Accounting Policies: (Continued)

FUNCTIONAL EXPENSES

Expenses are charged to each program based on direct expenditures incurred. Functional expenses which cannot readily be related to a specific program are charged to the various programs based upon hours worked, square footage, number of program staff, or other reasonable methods for allocating the organization's multiple function expenditures.

INCOME TAXES

MOEF qualifies as a tax-exempt organization under section 501 (c) (3) of the Internal Revenue Code and, therefore, has no provision for income taxes.

CASH AND CASH EQUIVALENTS

MOEF considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Cash is held in non-interest-bearing demand accounts at national financial institutions. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation up to \$250,000 per account. As of August 31, 2020, MOEF has not incurred any losses on amounts held in depository accounts in excess of federally insured limits.

ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires MOEF's management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

FUNCTIONAL EXPENSES

Expenses are charged to each program based on direct expenditures incurred. Functional expenses which cannot readily be related to a specific program are charged to the various programs based upon hours worked, square footage, number of program staff, or other reasonable methods for allocating the charter school's multiple functional expenditures.

C. Pension Plan Obligations:

Plan Description

MOEF contributes to the Teacher Retirement System of Texas ("TRS"), a cost sharing, multiple-employer defined benefit pension plan with one exception; all risks and costs are not shared by the charter school but are the liability of the State of Texas. TRS administers retirement and disability annuities, and death and survivor benefits to employees and beneficiaries of employees of the public-school systems of Texas.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2020

C. Pension Plan Obligations: (Continued)

The plan operates primarily under the provisions of the Texas Constitution, Article XVI, Sec. 67, and Texas Government code, Title 8, Chapters 803 and 805 respectively. The Texas State legislature has the authority to establish and amend benefit provisions of the pension plan and may, under certain circumstances, grant special authority to the TRS Board of Trustees. TRS issues a publicly available financial report that includes financial statements and required supplementary information for the defined benefit plan. That report may be obtained by writing to the TRS Communications Department, 1000 Red River Street, Austin, Texas 78701 or by calling the TRS Communications Department at 1-800-223-8778, or by downloading the report from the TRS Internet website, www.trs.state.tx.us, under the TRS Publications Heading.

Charter schools are legally separate entities from the State and each other. Assets contributed by one charter or independent school district (“ISD”) may be used for the benefit of an employee of another ISD or charter. The risk of participating in multi-employer pension plans is different from single-employer plans. Assets contributed to a multi-employer plan by one employer may be used to provide benefits to employees of other participating employers. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers. There is no withdrawal penalty for leaving the TRS system. There is no collective-bargaining agreement. The latest TRS Comprehensive Annual Financial Report available dated August 31, 2020 provided the following information:

Pension <u>Fund</u>	Total Plan Assets <u>2020</u>	Total Pension Liability <u>2020</u>	Percent <u>Funded</u>
TRS	\$ 184,361,871,000	\$ 218,974,205,000	75.54%

Funding Policy

Contribution requirements are not actuarially determined but are established and amended by the Texas state legislature. The state funding policy is as follows: (1) the state constitution requires the legislature to establish a member contribution rate of not less than 6.0% and not more than 10% of the aggregate annual compensation of all members of the system; (2) A state statute prohibits benefit improvements or contribution reductions if, as a result of a particular action, the time required to amortize TRS’ unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 1 year, the period would be increased by such action. State law provides for a member contribution rate of 7.7% for fiscal year 2020, and a state contribution rate of 7.5% for fiscal year 2020. The charter school’s employee contributions to the system for the year ended August 31, 2020 were \$420,153, equal to the required contributions for the year.

Other contributions made from federal and private grants and from the charter school for salaries above the statutory minimum were contributed at a rate of 7.5% totaling \$14,643 for the year ended August 31, 2020. The charter school’s contributions into this plan do not represent more than 5% of the total contributions to the plan. MOEF’s surcharge contribution was \$15,869.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2020

D. Liquidity and Availability of Financial Assets:

The following reflects MOEF's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date:

Financial assets at year-end:	
Cash and cash equivalents	\$ 2,299,337
Grants and other receivables	1,262,289
Total financial assets	<u>3,561,626</u>
Less those unavailable for general expenditures within one year, due to:	
Donor-imposed restrictions as to time or use	<u>-</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 3,561,626</u>

MOEF manages its liquid assets conservatively within standard depository bank accounts at national banks. Cash is managed to provide sufficient funds for meeting program expenditures of the charter school. Excess cash is invested in short-term investments such as certificates of deposit that have maturity dates of less than three months.

E. Budget:

The official school budget is prepared for adoption for required Governmental Fund Types. The annual budget is adopted on a basis consistent with generally accepted accounting principles and is formally adopted by the Board of Directors.

F. Commitments and Contingencies:

MOEF receives funds through state and federal programs that are governed by various statutes and regulations. State program funding is based primarily on student attendance data submitted to the Texas Education Agency and is subject to audit and adjustment. Expenses charged to federal programs are subject to audit and adjustment by the grantor agency. The programs administered by the charter school have complex compliance requirements and should state or federal auditors discover areas of noncompliance, charter school funds may be subject to refund if so determined by the Texas Education Agency or the grantor agency. MOEF is economically dependent on these charter school funds.

G. Health Care Coverage:

During the year ended August 31, 2020, employees of MOEF were covered by a health insurance plan. The school contributed up to \$225 per month per employee (depending upon coverage selected) to the plan and employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to a licensed insurer.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2020

H. Related Parties:

MOEF has established business relationships with PNC Partners, Ltd. (“PNC”), a partnership organized in the state of Texas, and SSS Education Foundation (“SSS”), a non-profit corporation organized in the state of Texas for purposes of supporting educational organizations in the acquisition of affordable educational facilities. MOEF’s Superintendent retains an equity financial interest in PNC and sits on the board of SSS. A second member of MOEF’s board also sits on the board of SSS.

Historically, PNC has provided startup capital to MOEF under multiple agreements. At August 31, 2020, MOEF was no longer indebted to PNC. PNC also serves as a lessor in several properties leased by MOEF as educational facilities. In the year ended August 31, 2020, MOEF incurred expenses related to education expenses leased from PNC totaling \$1,716,116.

MOEF was also indebted to the Superintendent for \$2,000 at August 31, 2020.

I. Note Payable:

MOEF’s obligations under notes payable consist of the following:

Note payable to the U.S. Small Business Administration in the amount of \$150,000. The note is dated June 13, 2020. The note payable carries a rate of interest of 2.75%, and is payable in 348 equal installments of \$641 beginning June 13, 2021. The date of maturity is June 13, 2049. The note is secured by all assets.	\$ 150,000
Note payable to equipment finance organization. The note is dated August 19, 2019. The note payable carries a rate of interest of 7.5% and is payable in 42 equal monthly installments of \$4,683 beginning September 19, 2019. The date of maturity is February 19, 2023. The note is secured by transport vehicles.	131,595
Note payable to equipment finance organization. The note is dated August 6, 2018. The note payable carries a rate of interest of 7.98%, and is payable in 54 equal monthly installments of \$1,634 beginning September 6, 2018. The date of maturity is December 6, 2022. The note is secured by transport vehicles.	44,296
Note payable to major bank under the Paycheck Protection Program (see footnote J for additional details).	670,100
Note payable to Superintendent. The note is dated August 29, 2019, and is intended to provide operating cash. The note payable does not carry a rate of interest, and is payable in full in a single sum of \$375,000 on or before September 30, 2019.	<u>2,000</u>
The balance at August 31, 2020 is	997,991
Less: Current portion of notes payable	<u>(442,664)</u>
Notes payables, net of current portion	<u>\$ 555,327</u>

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2020

I. Note Payable: (Continued)

Future maturities of notes payable over the next five years are as follows:

Year Ending August 31,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 442,664	\$ 20,470	\$ 463,134
2022	372,559	12,313	384,872
2023	40,620	6,121	46,741
2024	3,648	4,087	7,735
2025	3,750	3,762	7,512
Thereafter	134,750	52,089	186,839
Total	<u>\$ 997,991</u>	<u>\$ 98,842</u>	<u>\$ 1,096,833</u>

J. Paycheck Protection Program (PPP) Loan:

MOEF was approved for and received a loan under the Paycheck Protection Program established by the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”). The loan is dated April 17, 2020 and may be forgiven to the extent proceeds of the loan are used for eligible expenditures that consist primarily of payroll, as well as other expenses described under the legislation. No determination has been made as to whether, or to what extent, MOEF will be eligible for forgiveness and the loan is currently accounted for in accordance with ASC 470. The loan bears interest at a rate of 1.00% and is deferred for the first six months of the loan after which time the interest is added to the unpaid principal balance. The loan is payable in monthly installments beginning seven months from the date of the loan and matures in twenty-four months from the date of the loan. The loan may be repaid at any time with no prepayment penalty. If the loan is ultimately forgiven, MOEF will recognize a contribution in accordance with ASC 958-605 and reflect the forgiven loan balance in its operating revenues in the year of forgiveness.

K. Net Assets with Donor Restrictions:

Net assets with donor restrictions at August 31, 2020 are restricted as follows:

Subject to expenditure for specified purposes:

State-financed general charter school activities	<u>\$ 1,726,870</u>
Total restricted funds	<u>\$ 1,726,870</u>

Net assets were released from restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors as follows:

Texas Education Agency-Federal	\$ 1,668,041
SBA EIDL EIDL	10,000
Texas Education Agency-State	<u>11,848,862</u>
Total restrictions released	<u>\$ 13,526,903</u>

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2020

L. Operating Lease Commitment:

MOEF leases facilities under non-cancelable operating leases. The minimum annual lease commitment is as follows:

<u>Twelve months ending August 31,</u>	<u>Amount</u>
2021	\$ 2,003,136
2022	2,039,950
2023	2,077,501
2024	2,103,051
2025	<u>2,129,112</u>
Total	<u>\$ 11,421,344</u>

Operating lease expense amounted to \$1,716,116 for the year ended August 31, 2020.

M. Legal Contingencies:

MOEF has initiated three lawsuits against the Dallas Central Appraisal District seeking to overturn the appraisal district's denial of tax exemptions for real estate it leases, or has previously leased, from a private entity. The lawsuits seek to eliminate \$171,000 in tax assessments levied against the private entity. An unfavorable ruling in each of these lawsuits would not result in direct monetary liability for MOEF, but may become payable by MOEF to the lessor under the terms of the lease agreements.

N. Evaluation of Subsequent Events:

MOEF has evaluated subsequent events through January 28, 2021, the date which the financial statements were available to be issued.

GOMEZ & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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HOUSTON, TX 77056

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<http://www.gomezandco.com>

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Directors of
Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy
Mesquite, Texas

We have audited the financial statements of Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy ("MOEF") as of and for the year ended August 31, 2020, and our report thereon dated January 28, 2021, which expressed an unmodified opinion on those financial statements, appears on page 1. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedules for Individual Charter School are presented on pages 16 to 19 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.



Houston, TX
January 28, 2021

MEADOW OAKS EDUCATION FOUNDATION

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED AUGUST 31, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
Local Support:			
5740 Other Revenues from Local Sources	\$ 54,079	\$ -	\$ 54,079
5750 Revenue from Cocurricular Activities		86,117	86,117
Total Local Support	<u>54,079</u>	<u>86,117</u>	<u>140,196</u>
State Program Revenues:			
5810 Foundation School Program Act Revenues		12,035,797	12,035,797
5820 State Program Revenues Distributed by Texas Education Agency		482,090	482,090
Total State Program Revenues		<u>12,517,887</u>	<u>12,517,887</u>
Federal Program Revenues:			
5920 Federal Revenues Distributed by Texas Department of Education		1,670,498	1,670,498
5920 Federal Revenues Distributed by US Department of Agriculture		7,543	7,543
5940 Federal Revenues Distributed by Directly by Federal Government		10,000	10,000
Total Federal Program Revenues		<u>1,688,041</u>	<u>1,688,041</u>
Net Assets Released from Restrictions:			
Restrictions Satisfied by Payments	13,526,903	(13,526,903)	
Total Revenues	<u>13,580,982</u>	<u>765,142</u>	<u>14,346,124</u>
EXPENSES			
11 Instruction	6,398,505		6,398,505
13 Curriculum Development and Instructional Staff Development	457,967		457,967
21 Instructional Leadership	5,006		5,006
23 School Leadership	572,301		572,301
31 Guidance, Counseling and Evaluating Services	283,232		283,232
33 Health Services	3,173		3,173
34 Student (Pupil) Transportation	1,484		1,484
35 Food Services	268,359		268,359
36 Cocurricular/Extracurricular Activities	34,933		34,933
41 General Administration	365,411		365,411
51 Plant Maintenance and Operations	3,314,814		3,314,814
52 Security and Monitoring Services	83,571		83,571
53 Data Processing Services	208,143		208,143
61 Community Services	119,530		119,530
71 Debt Service	8,903		8,903
Total Expenses	<u>12,125,332</u>		<u>12,125,332</u>
CHANGE IN NET ASSETS			
	1,455,650	765,142	2,220,792
NET ASSETS, beginning of year	<u>184,783</u>	<u>961,728</u>	<u>1,146,511</u>
NET ASSETS, end of year	<u>\$ 1,640,433</u>	<u>\$ 1,726,870</u>	<u>\$ 3,367,303</u>

MEADOW OAKS EDUCATION FOUNDATION

SCHEDULE OF EXPENSES

FOR THE YEAR ENDED AUGUST 31, 2020

EXPENSES

6100 Payroll Costs	\$ 6,837,552
6200 Professional and Contracted Services	3,401,117
6300 Supplies and Materials	1,258,710
6400 Other Operating Costs	618,842
6500 Debt	9,111
Total Expenses	<u>\$ 12,125,332</u>

MEADOW OAKS EDUCATION FOUNDATION

SCHEDULE OF CAPITAL ASSETS

FOR THE YEAR ENDED AUGUST 31, 2020

	Ownership Interest		
	Local	State	Federal
1110 Cash	\$	\$ 2,299,337	\$
1520 Building and Improvements		677,156	175,144
1531 Vehicles		246,415	
1539 Furniture and Equipment		253,608	2,071,236
Total Capital Assets	\$	\$ 3,476,516	\$ 2,246,380

MEADOW OAKS EDUCATION FOUNDATION

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED AUGUST 31, 2020

	Budgeted Amounts		Actual Amounts	Variance from Final Budget
	Original	Final		
REVENUES				
Local Support:				
5740 Other Revenues from Local Sources	\$ 15,806	\$ 290,000	\$ 54,079	\$ (235,921)
5750 Revenue from Cocurricular Activities			86,117	86,117
Total Local Support	15,806	290,000	140,196	(149,804)
State Program Revenues:				
5810 Foundation School Program Act Revenues	12,350,000	12,375,000	12,035,797	(339,203)
5820 State Program Revenues Distributed by Texas Education Agency			482,090	482,090
Total State Program Revenues	12,350,000	12,375,000	12,517,887	142,887
Federal Program Revenues:				
5920 Federal Revenues Distributed by Texas Department of Education	1,120,000	1,469,000	1,688,041	219,041
Total Federal Program Revenues	1,120,000	1,469,000	1,688,041	219,041
Total Revenues	13,485,806	14,134,000	14,346,124	212,124
EXPENSES				
11 Instruction	5,250,000	6,665,000	6,398,505	266,495
13 Curriculum Development and Instructional Staff Development	598,892	467,000	457,967	9,033
21 Instructional Leadership	582,307	7,000	5,006	1,994
23 School Leadership	801,943	580,000	572,301	7,699
31 Guidance, Counseling and Evaluating Servics	191,505	290,500	283,232	7,268
32 Social Work Services	93,294			
33 Health Services	39,767	4,000	3,173	827
34 Student (Pupil) Transportation	81,301	2,000	1,484	516
35 Food Services	192,890	270,000	268,359	1,641
36 Cocurricular/Extracurricular Activities	637,825	40,400	34,933	5,467
41 General Administration	1,129,000	395,000	365,411	29,589
51 Plant Maintenance and Operations	1,044,000	3,270,000	3,314,814	(44,814)
52 Security and Monitoring Services	50,000	81,000	83,571	(2,571)
53 Data Processing Services	913,771	228,000	208,143	19,857
61 Community Services	181,474	132,000	119,530	12,470
71 Debt Service	451,000	83,100	8,903	74,197
Total Expenses	12,238,969	12,515,000	12,125,332	389,668
CHANGE IN NET ASSETS	1,246,837	1,619,000	2,220,792	601,792
NET ASSETS, beginning of year	1,146,511	1,146,511	1,146,511	
NET ASSETS, end of year	\$ 2,393,348	\$ 2,765,511	\$ 3,367,303	\$ 601,792

GOMEZ & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Directors of
Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy
Mesquite, Texas

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 Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy ("MOEF") (a nonprofit organization), which comprise the statement of financial position as of August 31, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 28, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered MOEF's internal control over financial reporting (internal control) as a basis for designing the 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 MOEF's internal control. Accordingly, we do not express an opinion on the effectiveness of MOEF'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 entity'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 the 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether MOEF'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 organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Loney & Company". The signature is written in dark ink and is positioned above the typed text.

Houston, TX
January 28, 2021

GOMEZ & COMPANY

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

To the Board of Directors of
Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy
Mesquite, Texas

Report on Compliance for Each Major Federal Program

We have audited Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy ("MOEF") (a nonprofit organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of MOEF's major federal programs for the year ended August 31, 2020. MOEF's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of MOEF's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about MOEF's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of MOEF's compliance.

Opinion on Each Major Federal Program

In our opinion, MOEF complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2020.

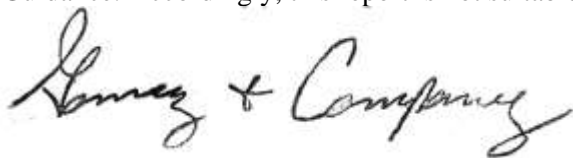
Report on Internal Control over Compliance

Management of MOEF is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered MOEF's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of MOEF's 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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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.



Houston, TX
January 28, 2021

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2020

Summary of Audit Results

1. The auditor's report expresses an unmodified opinion on whether the financial statements were prepared in accordance with GAAP.
2. There is one significant deficiency that is not a material weakness in internal control over the major federal award. Item 2020-001.
3. No instances of noncompliance material to the financial statements, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies or material weaknesses on internal control over major federal award programs.
5. The auditor's report on compliance for the major federal award programs expresses an unmodified opinion on all major federal programs.
6. The audit did disclose an audit finding which is required to be reported in accordance with 2 CFR section 200.516(a) of the Uniform Guidance and is reported in this Schedule.
7. Major programs:
 - U.S. Department of Education
 - Passed – Through Texas Education Agency
 - Charter Schools
 - CFDA Number 84.282
8. The threshold used for distinguishing between Type A and Type B programs was \$750,000.
9. Meadow Oaks Education Foundation does not qualify as a low-risk auditee.

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED AUGUST 31, 2020

<u>Current Year Findings</u>	<u>Questioned Cost</u>
2020-001 Financial Reporting of Liabilities	\$-0-

Criteria:

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires that management implement policies and procedures that allow for the proper assessment of all financial obligations at a reporting date.

Condition:

During the audit, we noted MOEF failed to properly reflect all its debt and trade accounts payable at fiscal year-end.

Cause:

Management has not implemented policies or procedures for properly recognizing obligations to vendors as of the date individual obligations are incurred. A formal process for reviewing and accruing liabilities at year-end is also lacking. In addition, management did not have a formal process for comprehensively reviewing debt balances as of the reporting date.

Effect:

The errors associated with management's failure to properly present trade accounts payable and debt resulted in an understatement of trade payables of approximately \$646,000 and an understatement of debt of approximately \$998,000.

Recommendation:

We recommend that management implement policies and procedures for reviewing all of its financial obligations at each financial reporting date and a system of review that compensates for any initial oversight.

Views of Responsible Officials and Planned Corrective Actions:

In the past, we have not accrued payables if they are delivered during the end of the school year but not paid through school ADA money until the start of the next school year. We will make internal changes in our receiving process and accounts payable recording to accrue expenses based on the date of delivery of items to the school instead of when the payment is made to the vendor. We see this as a minor adjustment and we will make sure school accounting will start doing this immediately.

Effective Date: 1/28/2021

Responsible Party: Shubham Pandey, Superintendent CEO

Estimated Completion Date: 2/28/2021

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

SCHEDULE OF PRIOR YEAR FINDINGS

FOR THE YEAR ENDED AUGUST 31, 2020

Findings Relating to the Financial Statements

No audit findings were noted as per governmental auditing standards and 2 CFR Section 200.516(a) for the year ended August 31, 2019.

MEADOW OAKS EDUCATION FOUNDATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2020

Federal Grantor/ Pass - Through Grantor/ Program Title	Federal CFDA Number	Pass - Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Education</u>			
Passed - Through Texas Education Agency:			
Idea - B Formula	84.027A	186600010578506000	\$ 1,972
Idea - B Formula	84.027A	206600010578506000	81,007
Idea - B Preschool	84.173A	206610010578506000	51
Title I, Part A, School Improvement	84.010A	20610101057850	57,571
Charter School	84.282	185901057110012	620,117
Charter School	84.282	185901057110013	586,243
Supporting Effective Instruction State Grants	84.367A	20694501057850	20,608
Title III, Part A, English Language Acquisitions and Language Enhancement	84.365A	20671001057850	3,426
Total U.S. Department of Education			<u>1,370,995</u>
<u>U.S. Department of Agriculture</u>			
Passed - Through Texas Education Agency:			
Federal Food Service Reimbursement			
School Breakfast	10.553	52402001	218
School Breakfast	10.553	71401901	3,540
School Breakfast	10.553	71402001	18,388
National School Lunch	10.555	52302001	193
National School Lunch	10.555	71301901	23,721
National School Lunch	10.555	71302001	115,192
Passed - Through Texas Department of Agriculture:			
USDA Commodity Food Distribution	10.555		<u>7,543</u>
Total U.S. Department of Agriculture			<u>168,795</u>
<u>U.S. Department of Labor</u>			
Passed - Through Texas Education Agency:			
WIOA Adult Program	17.258	183925027110010	73,909
WIOA Adult Program	17.258	183925027110011	<u>54,342</u>
Total U.S. Department of Labor			<u>128,251</u>
Total Expenditures of Federal Awards			<u>\$ 1,668,041</u>

MEADOW OAKS EDUCATION FOUNDATION
DBA PIONEER TECHNOLOGY & ARTS ACADEMY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED AUGUST 31, 2020

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes federal award activity of Meadow Oaks Education Foundation dba Pioneer Technology & Arts Academy (“MOEF”) under programs of the federal government for the year ended August 31, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operation of MOEF, it is not intended to and does not present the financial position, changes in net assets, or cash flows of MOEF.

Summary of Significant Accounting Policies

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. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Pass-through entity identifying numbers are presented where available.

Indirect Cost Rate

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

Subrecipients

MOEF did not provide federal awards to subrecipients.

NOTE 2 – OTHER SOURCES OF FEDERAL REVENUES AND UNEXPENDED FUNDS

Other sources of federal revenues totaled \$10,000 in emergency advance assistance. Certain federal funds were also unexpended at year end.

Reconciliation of Federal Revenues and (SEFA):

Total expenditure of federal awards per the SEFA:	\$ 1,668,041
Title IV, Part A Unexpended Funds	10,000
COVID-19 Economic Injury Disaster Loan Emergency Advance:	<u>10,000</u>
Total federal revenues per statement of activities	<u>\$ 1,688,041</u>