



TACMO Board Meeting - March 18, 2025 Agenda

March 18, 2025 6:30pm - 8:30pm

Blue Oak Academy (Multi-Purpose Room) and Sycamore Valley Academy (Multi-Purpose Room)

In order to ensure that members of the public are provided a meaningful opportunity to address the Board on non-agenda items or agenda items that are within the Board's jurisdiction, non-agenda items may be addressed at the public comment portion of the agenda and agenda items may be addressed at the time the matter is considered by the Board. During the evening, many of the Board members will be speaking on various subjects. It should be noted that each Board member expresses only his/her opinion and not the opinion of the entire Board. Teleconferencing may be used for all purposes in connection with any meeting. All votes taken during a teleconferenced meeting shall be by roll call.

If documents are distributed to Board members concerning an agenda item within 72 hours of a regular Board meeting, at the same time the documents will be made available for public inspection. Interested members of the public may request to see the same documents by emailing the Superintendent at dball@theacademiescharters.org and the complete packet will be shared electronically.

This meeting is held in an area accessible to the disabled. In compliance with the American Disabilities Act, if you need special assistance to participate in meetings, call (559) 429-4351 forty-eight (48) hours in advance of the meeting. Persons who are in need of disability-related modification or accommodation in order to participate in the Board meeting may make a request to Donya Ball at PO Box 1189, Visalia, CA 93279 and (559) 429-4351. Such a request should be in writing if possible or may be made in person or by telephone. The request should specify the nature of the accommodation or modification requested, including any auxiliary aids or services requested, and the name, address, and telephone number of the person making the request.

1. OPENING BUSINESS

6:30pm

1.1. ADA ACCOMMODATIONS

1.1.1 **This meeting is held in an area accessible to the disabled. In compliance with the American Disabilities Act, if you need special assistance to participate in meetings, call (559) 429-4351 at CMO Home Office forty-eight (48) hours in advance of the meeting. Persons who are in need of disability-related modification or accommodation in order to participate in the Board meeting may make a request to Donya Ball at PO Box 1189, Visalia, CA 93279 or (559) 429-4351. Such a request should be in writing if possible or may be made in person or by telephone. The request should specify the nature of the accommodation or modification requested, including any auxiliary aids or services requested, and the name, address, and telephone number of the person making the request.**

1.1.2 If documents are distributed to Board members concerning an agenda item within 72 hours of a regular Board meeting, at the same time the documents will be made available for public inspection. Interested members of the public may request to see the same documents by emailing the Superintendent (dball@theacademiescharters.org), and the complete packet will be shared electronically.

1.2. IDENTIFY CLOSED SESSION TOPICS OF DISCUSSION

1.3. PUBLIC COMMENT ON CLOSED SESSION TOPICS

1.3.1 General public comment on any closed session item will be heard. The Board may limit individual comments to no more than 3 minutes and individual topics to 20 minutes. Please begin your comments by stating your name.

1.4. ADJOURN TO CLOSED SESSION

1.5. CALL PUBLIC SESSION TO ORDER

2. CLOSED SESSION

2.1. PERSONNEL (Government Code § 54957). It is the intention of this governing body to meet in closed-session to consider public employee appointment/employment for the position of: Instructional Aide, After School Program Aide

3. REGULAR SESSION RECONVENED

3.1. General public comment on any school related topic may be heard at this time. The Board asks that any public comment on an item listed on tonight's agenda be addressed at the time the item comes up for discussion by the Board. Pursuant to Board Policy, the Board may limit individual comments to no more than 3 minutes and individual topics to 20 minutes. Please begin your comments by stating your name.

3.2. REPORT ACTION TAKEN IN CLOSED SESSION (if any)

3.3. CALL PUBLIC SESSION TO ORDER

4. CONSENT AGENDA

4.1. ADMINISTRATIVE SERVICES

4.1.1 There are no Administrative Services items to discuss this evening.

4.2. SUPERINTENDENT'S OFFICE

4.2.1 Approval of Minutes of the board meeting on February 18, 2025 (Enc. No. 1)

 [TACMO BOD 02182025 Meeting Minutes DRAFT.pdf](#)

4.2.2 Approval of the January 2024 Check Register Report (Enc. No. 2)

 [TACMO January 2025 Combined Board Check Register.pdf](#)

4.2.3 Monthly Attendance Reports for BOA and SVA (Enc. No. 3)

 [Month 7 March BOA.pdf](#)

 [Month 7 SVA Attendance Report.pdf](#)

5. PUBLIC RECOGNITION/PROCLAMATIONS/ACTION

5.1. There are no Public Recognition/Proclamations items to include this evening.

6. PROGRAM UPDATE & BOARD DEVELOPMENT

Presentation/Public Hearing/Public Comment/Board Discussion

6.1. Program Update

6.1.1 There are no Program Update items to include this evening.

6.2. Board Development

6.2.1 2025 TACMO Board Self-Evaluation Results (Enc. No. 4)

 [2025 Board Self Evaluation .pdf](#)

7. COMMUNITY REPORTS

Presentation/Public Hearing/Public Comment/Board Discussion

7.1. Board Member Report

7.2. Teacher Representative Reports for Blue Oak Academy and Sycamore Valley Academy

7.2.1 Multi-Age Grouping and Looping at Blue Oak Academy

 [Looping Board Report.pdf](#)

7.3. Human Resources Director Report

7.3.1 Proposed 2025-26 Teacher Salary Schedule (Enc. No. 5)

 [DRAFT TACMO Salary Schedules Analysis for 2025-26 Teacher Salary Schedule.pdf](#)

7.4. Operations Director Report

7.5. Principal Reports

7.5.1 CARE4 at Blue Oak Academy (Enc. No. 6)

 [CARE 4 Board Report for BOA.pdf](#)

7.5.2 CARE4 at Sycamore Valley Academy (Enc. No. 7)

 [CARE 4 Board Report for SVA.pdf](#)

7.6. Superintendent Report

7.6.1 AB 3216 Phone Free School Act: Parent & Student Feedback and Draft Policy (Enc. No. 8)

 [AB3216 Cell Phone Policy Enclosure 1.pdf](#)

 [AB3216 Cell Phone Policy Enclosure 2.pdf](#)

7.6.2 2025-26 Transportation Update for SVA (Enc. No. 9)

 [Transportation Enclosure 1.pdf](#)

 [Transportation Enclosure 2- Classic Charter.pdf](#)






7.6.3 2025-26 Budget & LCAP Development: Report budget priorities from educational partners (Enc. No. 10)

 [25-26 LCAP Timeline.pdf](#)

 [Annual Staff Budget Priorities.pdf](#)

 [Parent Budget Priorities.pdf](#)

7.6.4 Form 700 Statement of Economic Interests (Enc. No. 11)

-  [Form_700_2024.pdf](#)
-  [Form_700_Ref_Pamphlet_2024.pdf](#)
-  [Form_700_FAQs_2024.pdf](#)
-  [Form 700_Expanded SEI Fact Sheet.pdf](#)
-  [Form 700_Filing_With_A_Digital_Signature_Final.pdf](#)

8. ADMINISTRATIVE PANEL RECOMMENDATIONS/ACTIONS

Review/Public Hearing/Public Input/Board Discussion/ACTION (as applicable)

8.1. **There are no Administrative Panel items to discuss this evening.**

9. GENERAL AGENDA

Review/Public Hearing/Public Input/Board Discussion/ACTION (as applicable)

9.1. **Monthly Financials Presentation (Enc. No. 12) ACTION**

 [TACMO March 25 Board Presentation-FY25 January.pdf](#)

9.2. **2024-2025 2nd Interim Reports for Blue Oak Academy and Sycamore Valley Academy (Enc. No. 13) ACTION**

 [Blue Oak Academy 2024-25 2nd Interim Report.pdf](#)

 [Sycamore Valley Academy 2024-25 2nd Interim Report.pdf](#)

9.3. **Form 990 Income Tax Return for Year Ended June 30, 2024 (Enc. No. 14) ACTION**

 [Exempt_Tax_Return_for_The_Academies_CMO_A2746.pdf](#)

9.4. **DRAFT BP 24-003 Title IX Board Policy (Enc. No. 15) ACTION**

On January 9, 2025, a federal court ruled that the 2024 Title IX regulations, which had expanded protections to include sexual orientation and gender identity, exceeded presidential authority and were unconstitutional. This decision vacated the 2024 regulations, reverting Title IX enforcement to the previous standards established in an earlier administration.

The revised policy:

- removes gender identity and sexual orientation from the definition of sex discrimination, rolling back protections for transgender and non-binary individual
- requires harassment to be severe, pervasive, and objectively offensive to be actionable
- removes these explicit protections for pregnant and parenting students, reducing obligations for schools to provide accommodation

- imposes restrictions on transgender students participating in gender-aligned sports teams

 [DRAFT BP 24-003 Title IX Policy \(eff. 03-2025\).pdf](#)

 [BP 24-003 Comparison of former and currently proposed Title IX policy - TACMO Enc. 2.pdf](#)

9.5. **DRAFT Speech & Language Pathology Assistant Job Description (Enc. No. 16)** **ACTION**

 [DRAFT Speech & Language Pathology Assistant Job Description 2025_CMO.docx.pdf](#)

10. **ADJOURNMENT**

10.1. **Request for future Board Agenda items**

10.2. **The next The Academies CMO board meeting: April 22, 2025 at 6:30 PM.**

END
8:30pm



TACMO BOARD MEETING

FEBRUARY 18, 2025

Minutes



TUESDAY, FEBRUARY 18, 2025

6:30 PM – 8:30 PM PDT

Blue Oak Academy (Multi-purpose Room & Sycamore Valley Academy (Multi-purpose Room)

IN ATTENDANCE:

Mary Aceves, Donya Ball, Shauna Dolin, Cristina Gutierrez, Marilou Monsivais, Corey Morse, Stacey Nelson, Harold Rollin, Staci Soares, Mackenzie Souza, Alex Tietjen, Claudia Van Groningen, Alexis Vance, Craig Wheaton

1. OPENING BUSINESS

Others in attendance: Jennifer Denham, Mr. Esquivel, Shelah Feldstein, Erica Galindo, Gina, Cristina Johnson, Lori Poggione, Judah Tanner, Lauren Ventura

1.1. CALL PUBLIC SESSION TO ORDER

Tietjen called the meeting to order at 6:30 PM.

1.2. ADA ACCOMMODATIONS

1.2.1. This meeting is held in an area accessible to the disabled. In compliance with the American Disabilities Act, if you need special assistance to participate in meetings, call (559) 429-4351 at CMO Home Office forty-eight (48) hours in advance of the meeting. Persons who are in need of disability-related modification or accommodation in order to participate in the Board meeting may make a request to Donya Ball at PO Box 1189, Visalia, CA 93279 or (559) 429-4351. Such a request should be in writing if possible or may be made in person or by telephone. The request should specify the nature of the accommodation or modification requested, including any auxiliary aids or services requested, and the name, address, and telephone number of the person making the request.

1.2.2. If documents are distributed to Board members concerning an agenda item within 72 hours of a regular Board meeting, at the same time the documents will be made available for public inspection. Interested members of the public may request to see the same documents by emailing the Superintendent (dball@theacademiescharters.org), and the complete packet will be shared electronically.

1.3. IDENTIFY CLOSED SESSION TOPICS OF DISCUSSION

Tietjen identified item 2.1.

1.4. PUBLIC COMMENT ON CLOSED SESSION TOPICS

1.4.1. General public comment on any closed session item will be heard. The Board may limit individual comments to no more than 3 minutes and individual topics to 20 minutes. Please begin your comments by stating your name.

There were no public comments this evening.

1.5. ADJOURN TO CLOSED SESSION

Tietjen adjourned to closed session at 6:31 PM.

2. CLOSED SESSION

2.1. PERSONNEL (Government Code § 54957). It is the intention of this governing body to meet in closed-session to consider public employee appointment/employment for the position of: After School Program Aide

3. REGULAR SESSION RECONVENED

3.1. CALL PUBLIC SESSION TO ORDER

Tietjen called public session back to order at 6:48 PM.

3.2. REPORT ACTION TAKEN IN CLOSED SESSION (if any)

Tietjen reported the board voted 6-0 to approve the following hires and appointments:
After School Program Aide.

3.3. General public comment on any school related topic may be heard at this time. The Board asks that any public comment on an item listed on tonight's agenda be addressed at the time the item comes up for discussion by the Board. Pursuant to Board Policy, the Board may limit individual comments to no more than 3 minutes and individual topics to 20 minutes. Please begin your comments by stating your name.

Erica Galindo made public comment urging TACMO leadership for communication and support.

4. CONSENT AGENDA

Items 4.1 & 4.2 were adopted by general consent.

4.1. ADMINISTRATIVE SERVICES

4.1.1. There are no Administrative Services items to discuss this evening.

4.2. SUPERINTENDENT'S OFFICE

4.2.1. Approval of Minutes of the board meeting on January 21, 2025 (Enc. No. 1)

4.2.2. Donation Recognition (Enc. No. 2)

4.2.3. Monthly Attendance Reports for BOA and SVA (Enc. No. 3)

5. PUBLIC RECOGNITION/PROCLAMATIONS/ACTION

5.1. There are no Public Recognition/Proclamations items to include this evening.

6. PROGRAM UPDATE & BOARD DEVELOPMENT

Presentation/Public Hearing/Public Comment/Board Discussion

6.1. Program Update

6.1.1. There are no Program Update items to include this evening.

6.2. Board Development

6.2.1. There are no Board Development items to include this evening.

7. COMMUNITY REPORTS

Presentation/Public Hearing/Public Comment/Board Discussion

7.1. Board Member Report

Rollin: Reported enjoying being a Board Member this evening.

Monsivais: Nothing to report

Aceves: Nothing to report

Gutierrez: Reported she was looking forward to the informational meeting this evening.

Wheaton: Apologized for missing CSBA conference and hopes to attend the next one.

Tietjen: Nothing to report. Expressed gratitude for the evening's information and meal.

7.2. Superintendent Report

7.2.1. Finalize June 2025 TACMO Board Meetings

Dr. Ball finalized the June 2025 Board Meetings: June 11, 2025 Special Board Meeting, June 16, 2025 Regular Board Meeting.

7.2.2. BP 12-006 Nondiscrimination Statement & TACMO Equity and Inclusivity Statement (Enc. No. 4)

Dr. Ball reviewed BP 12-006 Nondiscrimination Statement & TACMO Equity and Inclusivity Statement as a reminder of TACMO practices. The policy was revised in 2021 with updated legal language.

Gutierrez asked if TACMO collects family immigration status information.

Dr. Ball answered we do not.

7.3. Principal Report

No report this evening.

7.4. Operations Director Report

No report this evening.

7.5. Human Resources Director Report

No report this evening.

7.6. Teacher Representative Report

No report this evening.

8. ADMINISTRATIVE PANEL RECOMMENDATIONS/ACTIONS

Review/Public Hearing/Public Input/Board Discussion/ACTION (as applicable)

8.1. There are no Administrative Panel items to discuss this evening.

9. GENERAL AGENDA

Review/Public Hearing/Public Input/Board Discussion/ACTION (as applicable)

9.1. Mid-year Work Study (Enc. No. 5)

Dr. Ball presented attendees with a handout and went over the 5 year organizational goals.

Presenters included: Dr. Ball, Corey Morse, Staci Soares, Mackenzie Souza, Alexis Vance, Cristina Johnson, Jennifer Denham, Judah Tanner, Shauna Dolin, Claudia Van Groningen.

Board discussion ensued after each presentation.

10. ADJOURNMENT

10.1. Request for future Board Agenda items

10.2. The next The Academies CMO board meeting: March 18, 2025 at 6:30 PM.

Tietjen adjourned the meeting at 8:45 PM.

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	8790	Amazon Capital Services	1/8/2025	Bill #1N46-1XJX-46GD--Supplies Bill #1MGT-6CHG-63RF--Supplies Bill #1VJX-JXQP-K1M6--Supplies Bill #1YVX-6VKD-367J--Supplies Bill #139V-1WF9-7DN3--Supplies Bill #193P-X97Y-K1GW--Supplies Bill #1QWQ-PMFG-KTMR--Supplies Bill #167N-DVTV-7977--Supplies Bill #16D4-YQ67-3D4M--Supplies		\$ 1,364.66
Check	8791	Karla P. Vazquez	1/8/2025	Bill #121224--Alteration & Dress hemming		\$ 250.00
Check	8792	Bowlero Visalia	1/8/2025	Bill #010725--Field Trip Expenses for 2nd/3rd grade trip to Bowlero on 02/20/2025		\$ 956.13
Check	8793	Self-Insured Schools of California	1/8/2025	Bill #January 2025--Billing Period: January 2025		\$ 72,968.15
Check	8794	EdTec	1/22/2025	Bill #204690--Monthly PowerSchool		\$ 16,230.00
Check	8795	ODP Business Solutions, LLC	1/22/2025	Bill #402202113001--Supplies Bill #402197056001--Supplies		\$ 59.11
Check	8796	The Cranium Company	1/22/2025	Bill #1330--Social Studies Event for 5th Grade		\$ 1,395.00
Check	8797	Kevin Esquivel	1/22/2025	Bill #120624--Reimb: Music Club Supplies		\$ 201.01
Check	8798	CliftonLarsonAllen LLP	1/22/2025	Bill #L251003961--Final Installment for Audit services for the year ended 06/30/24 includes 5% technology and client support fees Bill #L251005799--Work Performed for single audit per SOW & Work performed outside the scope of the audit for the year ended 06/30/2024		\$ 17,149.65
Check	8799	Santa Clara County Office of Education	1/22/2025	Bill #250519-022--CCLA 2025 Summit: 01/16 - 01/17/25		\$ 30.00
Check	8800	Central Valley Robotics	1/22/2025	Bill #2024-1794--#68827- BLue Oak Innovators #1 & #68828 - Blue Oak Innovators #2		\$ 200.00
Check	8801	The Mclennan Group, LLC	1/22/2025	Bill #1061--LCAP Mid Year Reporting - Metric Completion		\$ 236.25
Check	8802	Amazon Capital Services	1/22/2025	Bill #1X4N-VCQ3-DFLT--Supplies Bill #11XN-CRFR-G3K1--Supplies		\$ 255.55
Check	8803	Lauren Ventura	1/22/2025	Bill #010625--Reimb: Enrichment Supplies (ASP) & Evaluation meeting W/ supervisor		\$ 123.88
Check	8804	PresenceLearning, Inc.	1/22/2025	Bill #INV76434--Results Meeting By OT Standard Motor Skills Assessment By OT & Katelyn Minor		\$ 14,807.08
Check	8805	Tulare County Superintendent of Schools	1/22/2025	Bill #251748--Quarter 2 Billing		\$ 2,215.73
Check	8806	Enerspect Medical Solutions, LLC	1/22/2025	Bill #27129--Infant/Child for the philips HeartStart Onsite SMART Pads Cartridge HS1		\$ 115.61

Note: Multiple expenses or "Itemized/Invoice Amounts" may be paid by one check. The total "Check Amount" will appear for each "Itemized/Invoice Amount" paid by the check.

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	8807	Foundation for Educational Administration	1/22/2025	Bill #162147--ACSA - Payroll Period: 01/01 - 01/31/25		\$ 797.29
Check	8808	William V. Macgill & Co.	1/22/2025	Bill #IN0888247--Sure Temp Probe Covers 1000 Per Case		\$ 70.10
Check	8809	Waste Management/USA Waste	1/22/2025	Bill #4861817-0165-8--Waste Svc: January 2025		\$ 838.15
Check	8810	Law Offices of Young, Minney & Corr, LLP	1/22/2025	Bill #14226--Legal Svcs thru: 12/13 - 12/18/24		\$ 4,197.50
Check	8811	San Joaquin County Office of Education	1/22/2025	Bill #243911--EDJOIN Account Fees - One Year Term See Service agreement for details		\$ 1,200.00
Check	8812	Cline's Business Equipment, Inc.	1/22/2025	Bill #252509--Contract Usage charge: 12/01 - 12/31/24 Bill #252752--Contract Usage charge: 12/01 - 12/31/24 Bill #252209--Contract Usage charge: 11/22 - 12/21/24 & Standard min Charge Bill #252125--IT Service: 12/04/24		\$ 1,948.23
Check	8813	Investors Property Management	1/22/2025	Bill #February 2025--TACMO Home Office Monthly Rent		\$ 900.00
Check	8814	Mallorie Williams	1/22/2025	Bill #January 2025--Stipend to serve as a mentor in the TCOE NTLD Induction Program for SVA teacher Janell Geiger for the 2024-2025 school year. Pay 50% in January and 50% in June.		\$ 750.00
Check	8815	Class Creator	1/24/2025	Bill #INV-USACC-1046A--Class Creator Subscription due by 01/31/25		\$ 668.80
Check	8816	Class Creator	1/24/2025	Bill #INV-USACC-1403--BOA Class Creator Annual Subscription		\$ 768.00
Check	8817	EdTec	1/28/2025	Bill #205971--UPS Postage & Data Compliance: December 2024		\$ 185.84
Check	8818	Amazon Capital Services	1/28/2025	Bill #1F4J-3NMV-T9YK--Supplies Bill #1GHH-LHKC-XDRV--Supplies Bill #1CW3-NK3L-HNY4--Supplies		\$ 340.52
Check	8819	Donya Ball	1/28/2025	Bill #121924--Reimb: CSBA Dinner with Board members		\$ 223.69
Check	8820	CJ Balloons	1/28/2025	Bill #4--Balloon Column		\$ 130.00
Check	8821	Cline's Business Equipment, Inc.	1/28/2025	Bill #253111--Standard min charge Bill #253112--Contract Usage charge: 12/13/24 - 01/12/25		\$ 84.26
Check	8822	DigiTech Integration, Inc.	1/28/2025	Bill #8313--IT Services: 09/05/24		\$ 1,809.00
Check	8823	Fresno Chaffee Zoo	1/28/2025	Bill #10635963--Field Trip: 04/22/25		\$ 355.00
Check	8824	Gopher, Inc.	1/28/2025	Bill #IN422232--PE Supplies		\$ 73.40

Note: Multiple expenses or "Itemized/Invoice Amounts" may be paid by one check. The total "Check Amount" will appear for each "Itemized/Invoice Amount" paid by the check.

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	8825	Madera County Superintendent of Schools	1/28/2025	Bill #INV25-00255--Central Valley Region VII Literacy Conference: 03/05/25		\$ 275.00
Check	8826	Kimberly Mills	1/28/2025	Bill #011425--Reimb: ASP Supplies		\$ 39.17
Check	8827	Corey Morse	1/28/2025	Bill #010625--Reimb: Conference Table and 6 chairs		\$ 1,081.17
Check	8828	ODP Business Solutions, LLC	1/28/2025	Bill #406403970001--Supplies		\$ 67.70
Check	8829	PowerSchool Group, LLC	1/28/2025	Bill #INV434351--PS-SIS-O-PSUO: PowerSchool University Spring due by 02/15/25		\$ 2,700.00
Check	8830	Lauren Ventura	1/28/2025	Bill #011525--Reimb: Key copy		\$ 6.95
Check	8831	Henry J. Turner	1/28/2025	Bill #012725--One hour workshop with CARES team: 02/04/25		\$ 2,500.00
Check	DB010325	Employers Insurance	1/3/2025	DB010325 - Workers Comp monthly payroll & premium charges		\$ 4,359.00
Check	DB010825	Southern California Edison	1/8/2025	DB010825 - TACMO home office monthly electricity bill		\$ 106.48
Check	DB010925	Employers Insurance	1/9/2025	DB010925 - September 2024 late payment - full amount was not taken out during auto-pay, so this is the remaining balance due		\$ 3,234.00
Check	DB011325	SoCalGas	1/13/2025	DB011325 - TACMO home office monthly gas bill		\$ 98.38
Check	DB011325-1	LEAF	1/13/2025	DB011325-1 - Monthly copier service		\$ 388.48
Check	DB011425	Samantha Bowman	1/14/2025	DB011425 - TACMO home office weekly cleaning		\$ 50.00
Check	DB011625	Cardmember Service	1/16/2025	DB011625 - Monthly TACMO credit card bill		\$ 5,987.53
Check	DB012125	LEAF Capital Funding, LLC	1/21/2025	DB012125 - Monthly copier service		\$ 211.64
Check	DB012225	Samantha Bowman	1/22/2025	DB012225 - TACMO home office weekly cleaning		\$ 50.00
Check	DB012825	Samantha Bowman	1/28/2025	DB012825 - TACMO home office weekly cleaning		\$ 50.00
Credit Card	9515-8054	Tracfone *Services	1/14/2025	12/19 - Tracfone *Services - TACMO home office monthly cell phone bill		\$ 16.61
Credit Card	9515-8054	10th Annual ACSA	1/14/2025	01/07 - 10th Annual ACSA - Conference fees for ACSA Mid-State Conference 2025		\$ 354.00
Credit Card	9515-8054	Uber Trip	1/14/2025	12/16 - Uber Trip - Accidental use of TACMO CC. Reimbursed with deposit batch 250130		\$ 13.95
Credit Card	9515-8054	Uber Trip	1/14/2025	12/16 - Uber Trip - Accidental use of TACMO CC. Reimbursed with deposit batch 250130		\$ 29.26
Credit Card	9515-8054	Left of Center Visalia	1/14/2025	12/17 - Left of Center Visalia - Lunch with Board Chair		\$ 42.98
Credit Card	9515-8054	El Rosal	1/14/2025	12/23 - El Rosal - All Staff Christmas Party at El Rosal		\$ 1,898.94
Credit Card	9515-8054	FaceBk	1/14/2025	12/31 - FaceBk - Student Application Outreach Campaign		\$ 5.21
Credit Card	9515-8054	FaceBk	1/14/2025	12/31 - FaceBk - Student Application Outreach Campaign		\$ 63.82

Note: Multiple expenses or "Itemized/Invoice Amounts" may be paid by one check. The total "Check Amount" will appear for each "Itemized/Invoice Amount" paid by the check.

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Credit Card	9515-8054	Left of Center Visalia	1/14/2025	01/07 - Left of Center Visalia - Lunch with Board Chair and Vice Chair		\$ 46.47
Credit Card	9515-8054	Amazon Market Pmts	1/14/2025	12/16 - Amazon Market Pmts - Supplies to make gifts for all TACMO staff		\$ 27.05
Credit Card	9515-8054	Amazon Market Pmts	1/14/2025	12/16 - Amazon Market Pmts - Supplies to make gifts for all TACMO staff		\$ 14.09
Credit Card	9515-8054	Tracfone *Services	1/14/2025	12/23 - Tracfone *Services - ASP monthly cell phone bill		\$ 16.61
Credit Card	9515-8054	Comcast California	1/14/2025	12/23 - Comcast California - TACMO home office internet/phone monthly bill		\$ 194.77
Credit Card	9515-8054	Microsoft Store	1/14/2025	01/06 - Microsoft Store - Annual payment for Microsoft office		\$ 238.41
Credit Card	9515-8054	California League	1/14/2025	01/13 - California League - Conference fees for CLMS Annual Conference		\$ 1,467.00
Credit Card	9515-8054	Little Caesars	1/14/2025	12/23 - Little Caesars - Food for Minimum Day ASP Students		\$ 157.44
Credit Card	9515-8054	Little Caesars	1/14/2025	12/23 - Little Caesars - Food for Minimum Day ASP Students		\$ 176.63
Credit Card	9515-8054	EIG CONSTANTCONTACT	1/14/2025	01/07 - EIG CONSTANTCONTACT - Monthly renewal for email subscription		\$ 58.00
Credit Card	9515-8054	TechSoup Global	1/14/2025	01/10 - TechSoup - Adobe Acrobat Professional for site computer		\$ 65.00
Credit Card	9515-8054	American Heart	1/14/2025	12/20 - American Heart - CPR Certification Renewal for select staff		\$ 66.00
Credit Card	9515-8054	Airbnb	1/14/2025	01/08 - Airbnb - Lodging for CLMS Annual Conference		\$ 1,109.84
Credit Card	9515-8054	American Heart	1/14/2025	12/20 - American Heart - CPR Certification Renewal for select staff		\$ 99.00
Credit Card	9515-8054	Uber Trip	1/14/2025	12/16 - Uber Trip - Accidental use of TACMO CC. Reimbursed with deposit batch 250130		\$ 16.38


Note: Multiple expenses or "Itemized/Invoice Amounts" may be paid by one check. The total "Check Amount" will appear for each "Itemized/Invoice Amount" paid by the check.

Attendance Summary By Grade

Blue Oak Academy
01/27/2025 to 02/21/2025 = 18 school days

Grade Level	Carry Fwd	Gain	Mult Gain	Loss	Ending	Actual Days	OffTrack	Days N/E	Days Absent	Days Attd	ADA	ADA %
-1	40	0	0	0	40	720	0	0	86.00	634.00	35.22	88.06%
0	54	0	0	0	54	972	0	0	71.00	901.00	50.06	92.70%
Subtotal	94	0	0	0	94	1692	0	0	157.00	1535.00	85.28	90.72%
1	42	0	0	0	42	756	0	0	58.00	698.00	38.78	92.33%
2	46	0	0	0	46	828	0	0	79.00	749.00	41.61	90.46%
3	41	0	0	0	41	738	0	0	78.00	660.00	36.67	89.43%
Subtotal	129	0	0	0	129	2322	0	0	215.00	2107.00	117.06	90.74%
4	44	0	0	0	44	792	0	0	57.00	735.00	40.83	92.80%
5	41	1	0	0	42	756	0	11	43.00	702.00	39.00	94.23%
6	41	0	0	0	41	738	0	0	0.00	738.00	41.00	100.00%
Subtotal	126	1	0	0	127	2286	0	11	100.00	2175.00	120.83	95.60%
7	50	0	0	0	50	900	0	0	0.00	900.00	50.00	100.00%
8	31	0	0	0	31	558	0	0	0.00	558.00	31.00	100.00%
Subtotal	81	0	0	0	81	1458	0	0	0.00	1458.00	81.00	100.00%
Grand Total	430	1	0	0	431	7758	0	11	472.00	7275.00	404.17	93.91%

To the best of my knowledge,
the above attendance information is correct.

Signed 
Date 3-10-25

Report Calculations

((Carry Fwd + Gain - Mult. Gain) X School Days) = Actual Days

Actual Days - (Off Track + Days N/E + Days Absent) = Days Attd

[Days Attd / (Actual Days - Off Track - Days N/E)] X 100 = ADA%

[Note: Multiple gains are for students that entered more than one time during the report time span.]

Attendance Summary By Grade

Sycamore Valley Academy
01/27/2025 to 02/21/2025 = 18 school days

Grade Level	Carry Fwd	Gain	Mult Gain	Loss	Ending	Actual Days	OffTrack	Days N/E	Days Absent	Days Attd	ADA	ADA %
-1	24	0	0	0	24	432	0	0	12.00	420.00	23.33	97.22%
0	38	0	0	0	38	684	0	0	34.00	650.00	36.11	95.03%
Subtotal	62	0	0	0	62	1116	0	0	46.00	1070.00	59.44	95.88%
1	45	0	0	0	45	810	0	0	60.00	750.00	41.67	92.59%
2	42	0	0	1	41	756	0	10	54.00	692.00	38.44	92.76%
3	45	1	0	0	46	828	0	5	36.00	787.00	43.72	95.63%
Subtotal	132	1	0	1	132	2394	0	15	150.00	2229.00	123.83	93.69%
4	44	1	0	0	45	810	0	6	62.00	742.00	41.22	92.29%
5	44	1	0	0	45	810	0	11	49.00	750.00	41.67	93.87%
6	44	1	0	0	45	810	0	11	59.00	740.00	41.11	92.62%
Subtotal	132	3	0	0	135	2430	0	28	170.00	2232.00	124.00	92.92%
7	47	0	0	0	47	846	0	0	74.00	772.00	42.89	91.25%
8	42	0	0	0	42	756	0	0	55.00	701.00	38.94	92.72%
Subtotal	89	0	0	0	89	1602	0	0	129.00	1473.00	81.83	91.95%
Grand Total	415	4	0	1	418	7542	0	43	495.00	7004.00	389.10	93.40%

To the best of my knowledge,
the above attendance information is correct.

Signed Tony Gostigo
Date 3/12/25

Report Calculations

((Carry Fwd + Gain - Mult. Gain) X School Days) = Actual Days

Actual Days - (Off Track + Days N/E + Days Absent) = Days Attd

[Days Attd / (Actual Days - Off Track - Days N/E)] X 100 = ADA%

[Note: Multiple gains are for students that entered more than one time during the report time span.]

Increase	No Change	Decrease	
TACMO Board of Directors Self Evaluation 2025			
Conditions of Effective Governance			Ranking
1. Board Unity			
			1.1 The board is focused on achievement for all students. (3) Almost Always (3) Often
			1.2 The board is committed to a common vision. (5) Almost Always, (1) Often
			1.3 The board stays focused on district priorities. (6) Almost Always
			1.4 The board works well together. (4) Almost Always (2) Often
			1.5 The board commits the time to become informed. (4) Almost Always, (2) Often
			1.6 Individual board members do not undermine board decisions. (3) Almost Always (3) Often
			<p>1. The board is united and collaborative in its approach. It's clear that there is alignment in our perspectives and a shared commitment to working together toward common goals. The rankings reflect the strength of our collaboration, showing that each board member contributes to a cohesive and supportive decision-making process.</p> <p>Recommendations: 2. Board members are most often focused on and support a common vision, though there are times when members delve into administrative concerns more than is necessary. 3. This last year has been a time of transition for the board. There is a balance to strike between maintaining decorum and raising objections during the public meeting. I need to be better at navigating that balance.</p>
2. Roles and Responsibilities			
			2.1 Board members agree on the role and responsibilities of the board and the superintendent. (4) Almost Always (2) Often
			2.2 Board members follow board agreements regarding speaking for the board. (5) Almost Always (1) Not Sure
			2.3 Board members keep confidential matters confidential. (6) Almost Always
			2.4 The board gives direction to the superintendent only at board meetings. (3) Almost Always, (1) Often (2) Not Sure
			2.5 Individual board members do not attempt to direct the superintendent. (3) Almost Always, (1) Often (2) Not Sure
			<p>1. The roles and responsibilities are clearly defined and well understood.</p> <p>Recommendations: 2. I am not sure about some of these regarding the actions of other board members</p>
3. Board Culture			
			3.1 The board treats the superintendent with respect. (5) Almost Always (1) Often
			3.2 The board manages internal conflicts in a productive manner. (5) Almost Always (1) Often
			3.3 Board members follow agreements on how they will act towards each other. (4) Almost Always (2) Often
			3.4 Board members treat each other with respect. (3) Almost Always (3) Often
			3.5 Board members demonstrate they understand other perspectives. (4) Almost Always (2) Often
			3.6 Board members usually discuss questions about agenda items with the superintendent prior to the board meeting. (3) Almost Always, (2) Often, (1) Not Sure
			<p>Recommendations: 1. It seems that board members get along well and trust each other, though I am not involve enough to know the answer to some of these questions, for example, whether others talk with the Supt in advance if they have questions about an agenda, there seems to be many questions during the meeting with the need for some to speak often. 2. The board culture is generally positive, there is an opportunity for improvement in how we engage with the superintendent before meetings. Strengthening these pre-meeting discussions can help ensure more productive and informed discussions during board meetings. 3. My scores there are lower than last year. Upon reflection, I think some of this could be remediated by a more formalized pre-meeting structure for individual board members. Perhaps we should discuss process and expectations around the review of board agendas and opportunity to check-in with the superintendent before the meeting.</p>
4. Board Operations			
			4.1 The board governs within board-adopted policies, bylaws and protocols to manage board operations. (6) Almost Always
			4.2 Board members receive timely information. (6) Almost Always
			4.3 Board members receive adequate information. (6) Almost Always
			4.4 All board members receive the same information. (3) Almost Always, (2) Often, (1) Rarely
			4.5 Board members follow agreements about how to request clarifying or additional information about agenda items. (6) Almost Always
			4.6 Board members follow agreements on how to bring up new ideas. (5) Almost Always, (1) Not Sure
			4.7 Board members follow agreements on how concerns from the community will be handled. (5) Almost Always, (1) Not Sure
			<p>1. This past year has been a challenging one and i am proud of how the board worked together to make difficult decisions.</p> <p>Recommendations: 2. Board operations are generally effective, however this is room for improvement in ensuring that all board members receive the same information in a timely and consistent manner. This would help foster better decision-making and alignment across the board. 3. I marked down the question regarding board members receiving the same information but I would like to clarify. It's not that we don't all receive the same information, but sometimes there is a timeliness to when we receive specific information. I don't know that that is a problem because different people have different roles and need to know different things at different times, but I thought to add the note so we can talk about it.</p>

5. Board Meetings		
5.1	The board agrees on the role of the board president in managing board meetings.	(6) Almost Always
5.2	Board meeting agendas reflect district priorities.	(6) Almost Always
5.3	Board members come to meetings prepared.	(5) Almost Always, (1) Often
5.4	The board effectively uses data in its decision-making.	(4) Almost Always, (2) Often
5.5	The board confines its meetings to a reasonable length of time.	(4) Almost Always (2) Often
5.6	There is a good relationship between how long the board spends on an agenda item and the importance of the item.	(5) Almost Always, (1) Often
5.7	The board effectively manages community input at board meetings.	(5) Almost Always, (1) Often
	1. Board meetings are well-organized, effective, and stay focused on the key issues. The structure and clarity of our meetings contribute to productive discussions making! Recommendation: 2. First, I am not able to attend all board meetings so take that into consideration when reading my comments, it seems we all come prepared for discussion. Some board members require more discussion on items than others and I'm not sure that aligns well with the importance of the agenda item. I wish I had a specific example but I can't think of one at the moment. Managing the board meeting is done well, even in the turn over of board leadership. Community input is what it is, not much ability to discuss if not on the agenda. Usually accepted with respect.	
6. Board Development		
6.1	The board agrees on the process for identifying officers.	(5) Almost Always, (1) Not Sure
6.2	The board plans for the development and training of the board.	(4) Almost Always, (2) Often
6.3	The board effectively orients new members.	(5) Almost Always, (1) Often
6.4	The board reviews its governance agreements regularly.	(5) Almost Always, (1) Often
	1. The annual conferences we attend have been very helpful in my learning and understanding of my role as a board member. Recommendations: 2. I missed the election of new officers and I'm not sure how that was done, in the transition to new leaders on the board. 3. I think we could do better at board training and orientation as part of the board function (not as a superintendent duty).	
Board Responsibilities		Ranking
1. Settings Direction		
1.1	The board provides opportunity for community input when developing the district's mission, core beliefs and vision.	(6) Almost Always
1.2	The board adopts long-range priorities.	(6) Almost Always
1.3	The board uses the district's mission, core beliefs and vision to drive district performance.	(6) Almost Always
1.4	The board adopts clear and measurable indicators to assess district performance.	(5) Almost Always, (1) Often
	1. Great improvement in this area. 2. The board has established clear, measurable indicators that are regularly reviewed to track and improve district performance. These indicators are aligned with the district's strategic goals.	
2. Structure		
2.1	The board adopts a fiscally responsible budget aligned to the district's vision and goals.	(6) Almost Always
2.2	The board regularly monitors the fiscal health of the district.	(6) Almost Always
2.3	The board has an effective process to review, revise and adopt policies.	(6) Almost Always
2.4	The board establishes priorities for the district's collective bargaining process that support the district vision and goals.	(5) Almost Always, (1) Often
	1. Well done, the collective bargaining is a new area given the recent interest in union.	
3. Support		
3.1	The board demonstrates commitment to district priorities and goals.	(6) Almost Always
3.2	The board demonstrates support for the superintendent in carrying out board directives.	(6) Almost Always
3.3	The board is represented at key district events.	(2) Almost Always, (2) Often, (1) Less Often, (1) Not Sure
3.4	The board celebrates district accomplishments.	(4) Almost Always, (1) Often, (1) Less Often
	Recommendations: 1. I do not attend enough events. 2. There is room for improvement in ensuring consistent representation at key school or district events. Finding ore opportunities to celebrate school/district accomplishments would help foster greater community engagement and recognition of the school/district successes	
4. Accountability		
4.1	The board monitors student progress against established benchmarks.	(5) Almost Always, (1) Often
4.2	The board monitors progress towards district goals based on established success indicators.	(4) Almost Always, (1) Often, (1) Less Often
4.3	The board monitors the implementation of the adopted budget.	(6) Almost Always
4.4	The board monitors the implementation of board policies.	(5) Almost Always, (1) Often
4.5	The board evaluates the performance of the board.	(5) Almost Always, (1) Often
4.6	The board evaluates the performance of the superintendent based on established expectations.	(5) Almost Always, (1) Less Often
	1. It was very helpful for us to see the progress of TACMO's strategic plan during our mid-year review. 2. Good structure and process in place	
5. Community Leadership		

5.1	The board uses cohesive messages to communicate district priorities, goals and needs.	(5) Almost Always, (1) Rarely
5.2	The board provides community leadership on educational issues.	(3) Almost Always, (1) Often, (1) Less Often, (1) Not Sure
5.3	The board pursues partnerships to support district efforts.	(2) Almost Always, (3) Often, (1) Not Sure
5.4	The board advocates on behalf of students and public education at the local, state and federal levels.	(4) Almost Always, (2) Often
5.5	The board informs the community on district priorities, progress, needs and opportunities for involvement.	(4) Almost Always, (1) Often, (1) Not Sure

Looping Board Report- Blue Oak Academy

Our schools were founded on the vision of providing project-based learning and gifted education for all. At the time of their inception, charter school renewal criteria did not include state testing or California School Dashboard data. Transitioning to single-grade levels allows us to strategically align with these high-stakes expectations. Teachers at BOA are advocating for this shift, with plans to implement single-grade levels and introduce looping for grades 2-5, starting with 2-3 in the 2025-26 school year. This approach is fully aligned with our current approved charter petition, which is authorized through 2030.

Pros	Cons
<p>Teacher Efficacy</p> <ul style="list-style-type: none"> • High impact on student learning (Hattie) • Math deployment is already occurring but with limited teacher collaboration as they are all teaching different things • Provides greater opportunity to reach strategic plan goals in reading and math as both these areas are aligned to grade-level standards 	
<p>Clarity</p> <ul style="list-style-type: none"> • High impact on student learning (Hattie) • Teachers (and by extension students) would have clarity about expectations for a specific grade level allowing learning to go deeper along the continuum • Standards and curriculums are developed with previous years' learning in mind, with multi-age these standards often get watered down rather than enhanced • Effective implementation of PLC time - one goal with one grade level • When teachers can do one grade level well, they can 	

<p>develop skills to integrate gifted ed practices, high-level thinking, and differentiation with more ease</p> <ul style="list-style-type: none"> ● Provides parents with clearer expectations when presented with goals, report cards, or rubrics so they are better able to support their child in those goals 	
<p>Looping</p> <ul style="list-style-type: none"> ● Benefits student-teacher relationships (Hattie) ● See progress of students (IEP, behavior plans, intervention, etc) this aligns with the strategic plan that 80% of students with exceptional needs will be meeting their goals due to increased awareness and collaboration between teachers and special education ● Allows teachers in year 2 of looping to start the year strong having already developed relationships with students and aware of their needs ● Teachers know what their students will need next and can prepare them for the next grade-level expectations 	
<p>Teacher Retention</p> <ul style="list-style-type: none"> ● Our school has maintained most of its TK-1 teachers over the last several years, it is in our multi-aged classes where the need to hire occurs most often ● Retaining teachers allows all teachers to have similar training and work together to develop better student outcomes and goals rather than spending time “teaching” a new teacher every year 	
<p>Maturity</p> <ul style="list-style-type: none"> ● Older students may display age-appropriate behaviors for their age that are not appropriate for their younger counterparts ● Single grade levels still allow the opportunity for buddies with other grade levels or multi-age groupings in specialists 	<ul style="list-style-type: none"> ● Students with behavior problems will have less classrooms to be divided into ● Students will not have older students to look up to for mentorship
<p>Teacher Retention</p> <ul style="list-style-type: none"> ● Our school has maintained most of its TK-1 teachers over 	

the last several years, it is in our multi-aged classes where hiring occurs most often

- Retaining teachers allows all teachers to have similar training and work together to develop better student outcomes and goals rather than spending time “teaching” a new teacher every year

John Hattie’s Research in Visible Learning is Linked below

<https://visible-learning.org/hattie-ranking-influences-effect-sizes-learning-achievement/>

Please note: (hinge point 0.40)

- Collective teacher efficacy 1.57
- Self-efficacy 0.92
- Teacher clarity 0.75 (teachers will have one grade level of standards per year to focus on teaching deeply, improving clarity of where those standards fall in the progression of learning)
- Teacher-student relationships 0.52 (maintained with looping model)
- Clear goal intentions 0.48 (one set of grade level standards supports a clear goal)
- multi-grade/age classes 0.04

Core Academic Teacher, Enrichment Teacher, Intervention Teacher, Education Specialist, and Instructional Coach (Certificated) - Base Salary

	Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Years of Service	Permits/ not HQ	HQ Intern	Prelim/Clear <30 units	Prelim/Clear +30 units	Clear +45 units	Clear +60 units	Clear Masters
1	68640	69803	70965	72561	74157	75269	76022
2	68640	69803	72384	74012	75640	76774	77542
3	---	69803	73832	75492	77153	78310	79093
4	---	69803	75309	77002	78696	79876	80675
5	---	---	76815	78542	80270	81474	82289
6	---	---	78351	80113	81875	83103	83934
7	---	---	80036	81715	83513	84765	85613
8	---	---	81236	83350	85183	86460	87325
9	---	---	82455	85017	86887	88190	89072
10	---	---	83692	86717	88624	89953	90853
11	---	---	---	91445	91682	92832	93761
12	---	---	---	94600	94845	96035	96995
13	---	---	---	97863	98117	99396	100390
14	---	---	---	101240	101502	102875	103904
15	---	---	---	103163	103532	104932	105982
16	---	---	---	105123	105603	107031	108102
17	---	---	---	107121	107715	109171	110264
18	---	---	---	109156	109869	111355	112469
19	---	---	---	111230	112067	113582	114718
20+	---	---	---	113343	114308	115854	117013

Permits/Column I = Individual has a Bachelor's (BA/BS) degree, a Short Term Staff Permit (STSP), Provisional Intern Permit (PIP), credential waiver or internship credential without subject matter competency.

Highly Qualified (HQ) Intern/Column II = Individual has a BA/BS degree, intern credential with subject matter competency (HQ under NCLB and state law) or designated subject credential without Bachelor's degree.

Column III = BA/BS Degree, prelim/clear credential, without 30 upper division or graduate semester units taken after the BA/BS

Column IV = BA/BS Degree, prelim/clear credential, and 30 upper division or graduate semester units taken after the BA/BS

Column V = BA/BS Degree, prelim/clear credential, and 45 upper division or graduate semester units taken after the BA/BS

Column VI = BA/BS Degree, prelim/clear credential, and 60 upper division or graduate semester units taken after the BA/BS

Column VII = Master's Degree and clear credential with or without upper division semester units

Prelim/Clear = Individual has 1) a Bachelor's degree or Master's degree, 2) any regular credential or designated subject credential

The Academies CMO shall grant a maximum of 15 college semester units, preapproved by Administrator, for professional development per teacher, related to their assignment, and will be counted towards Class increases* on the teacher salary schedule. All units shall be from an accredited college/university and labeled as either Professional Development or Graduate Level units.

*Salary increases are only granted by August 1st each academic year. Mid-year increase requests may be granted case-by-case and will require HR approval.

Newly Hired Teachers are placed into the Column that fits their years of experience, their upper division semester units, and their completed credentialing. The Academies CMO shall grant, upon initial employment, a maximum of 11 years of credit for placement on the salary schedule. Credit for all employees will only be awarded for previous, verifiable experience for full-time positions within the United States, so long as the employee possessed a valid teaching credential (HQ Intern, Preliminary, or Clear) for each year of experience credit requested.

Teachers in part-time positions ("job sharing") within The Academies CMO, with 50% or greater responsibility, accrue service years at a 1 to 1 rate (as if they are full-time). Only job-sharing service time performed at a school within The Academies CMO is credited this way.

The Academies CMO teachers are members of STRS (State Teachers Retirement System). Additionally, Employee may contribute to a 403b for retirement. There is no matching Employer contribution to the 403b at this time.

Full-time teachers receive an Employer contribution of \$923/month for Health, Dental, Vision, and Basic Life insurance.

Part-time- does not receive benefits package.

This is an 11-month position, with 185 working days.

Stipends & Extra Duty Opportunities for Teachers

- Full-time Teachers who have a BCLAD Authorization shall have a \$500 stipend added to the annual salary.
- Full-time Teachers who possess an Ed.D. or equivalent degree shall have a \$1,200 stipend added to the annual salary.
- At TACMO Administrators discretion, negotiated at time of hire, Education Specialists may be granted a leadership stipend of up to \$7,000 annually. Leadership stipend agreement rates may vary and include assignments outlined via written agreement and signed by the teacher and TACMO administration.
- Full-Time Teachers will receive a longevity stipend of \$2,000 for years 20-24, \$4,000 for years 25-29, and \$6,000 years 30 and beyond, depending on length of service, but not all three simultaneously. Each stipend amount will be paid in the year immediately following the completion of the corresponding service year.
- For extra duties completed beyond the regular at-will agreement, teachers may earn the hourly pay rate per the "Core Academic Teacher, Enrichment Teacher, Intervention Teacher, Education Specialist, & Instructional Coach (Certificated)-Hourly Rate" salary schedule or a stipend for services provided.

Core Academic Teacher, Enrichment Teacher, Intervention Teacher, Education Specialist, & Instructional Coach (Certificated)- Base Salary

Permits/ not HQ	HQ Intern	A	B	C	D	E	F
\$68,640.00	\$69,802.55	\$70,965.06	\$74,156.68	\$80,005.08	\$91,444.42	\$101,210.98	\$107,106.36

In order for individuals to move horizontally, he/she must meet the following requirements:

Permits= Individual has 1) a BA/BS degree, 2) Short Term Staff Permit (STSP), Provisional Intern Permit (PIP), credential waiver or internship credential without subject matter competency.

Highly Qualified (HQ) Intern= Individual has a BA/BS degree, intern credential with subject matter competency (HQ under NCLB and state law) or designated subject credential without BA/BS degree.

Class A= Individual has 1) a BA/BS degree, 2) any regular credential or designated subject credential and 3) is beginning his/her first, second, or third year of full-time teaching.

Class B= An individual may move to Class B after he/she has 1) a BA/BS degree, 2) any regular credential or designated subject credential and 3) is beginning his/her fourth, fifth, or sixth year of full-time teaching.

Class C= An individual may move to Class C after he/she has 1) a BA/BS degree, 2) any regular credential or designated subject credential and 3) is beginning his/her seventh, eighth, ninth, or tenth year of full-time teaching.

Class D= An individual may move to Class D after he/she has 1) a BA/BS degree, 2) any regular credential or designated subject credential and 3) is beginning his/her eleventh, twelfth, or thirteenth year of full-time teaching.

Class E= An individual may move to Class E after he/she has 1) a BA/BS degree, 2) any regular credential or designated subject credential and 3) is beginning his/her fourteenth, fifteenth, or sixteenth year of full-time teaching.

Class F= An individual may move to Class F after he/she has 1) a BA/BS degree, 2) any regular credential or designated subject credential and 3) is beginning his/her seventeenth or greater years of full-time teaching.

Newly Hired Teachers are placed into the Class that fits their years of experience and their completed credentialing. The Academies CMO shall grant, upon initial employment, a maximum of 11 years of credit for placement on the salary schedule. At TACMO Administrators' discretion, Teacher positions included on this schedule may be granted the service credit in line with their actual years of service. Credit for all employees will only be awarded for previous, verifiable experience for full-time positions within the United States, so long as the employee possessed a valid teaching credential (HQ Intern, Preliminary, or Clear) for each year of experience credit requested.

Core Academic Teachers in part-time positions ("job sharing") within The Academies CMO, with 50% or greater responsibility, accrue service years at a 1 to 1 rate (as if they are full-time). Only job-sharing service time performed at a school within The Academies CMO is credited this way.

The Academies CMO teachers are members of STRS (State Teachers Retirement System). Additionally, Employee may contribute to a 403b for retirement. There is no matching Employer contribution to the 403b at this time.

Full-time teachers receive an Employer contribution of \$923/month for Health, Dental, Vision, and Basic Life insurance. Part-time- does not receive benefits package.

Stipends & Extra Duty Opportunities for Teachers

- Full-time Teachers shall receive a stipend to be added to the annual salary for completion of the highest earned degree filed in the Human Resources office:
 - \$1000 stipend for possessing a Master's degree.
 - \$1250 stipend for possessing an Ed.D. or equivalent degree.
- Full-time Teachers who have a BCLAD Authorization shall have a \$500 stipend added to the annual salary.
- At TACMO Administrators' discretion, negotiated at initial hire, Education Specialists may be granted a leadership stipend of up to \$7000 annually. Leadership stipend contract rates may vary and include assignments outlined via written contract and signed by the teacher and TACMO Administration.
- Full-Time Teachers will receive a Longevity stipend of \$2,000 for the 20th year of service, \$4,000 for the 25th year of service and \$6,000 for the 30th year of total full time credited service. Longevity stipend pay is not cumulative; teachers receive either Year 20, Year 25 or Year 30 pay, depending on length of service, but not all three simultaneously. Each stipend amount will be paid in the year immediately following the completion of the corresponding service year.
- For extra duties completed beyond the regular at-will agreement, teachers may earn the hourly pay rate per the "Core Academic Teacher, Enrichment Teacher, Intervention Teacher, Education Specialist, & Instructional Coach (Certificated)- Hourly Rate" salary schedule or a stipend for services provided.



CARE 4 Board Report- BOA



CARE 4 is our school wide behavior framework that promotes **Cooperation, Accountability, Respect, and Empathy** among students. This initiative is embedded in our school culture, instructional practices, and behavior management strategies to create a positive and supportive learning environment. [PDF CARE 4.pdf](#)

Implementation Strategies

To ensure **CARE 4** is effectively integrated into our school community, we have implemented the following strategies:

Recognition & Reinforcement

- **Innovator of the Week** assemblies recognize students who demonstrate CARE 4 values.
- **Blue Tickets** are awarded to students modeling CARE 4, with drawings for incentives.
- **Monthly Innovator Award** recognizes students who exemplify the CARE 4 values.

Resources & Visibility

- **Weekly CARE 4 Resources** are shared on the Padlet for staff to utilize.
- **CARE 4 Posters** are displayed throughout the school to reinforce expectations.
- **CARE 4 Graphic** included on weekly newsletters to parents via ParentSquare.
- **Presented** at the Parent Forum in January.

Middle School Engagement

- **Student Leadership CARE 4 Videos** provide peer-led examples of CARE 4 in action.

Direct Instruction & Behavior Support

- **CARE 4 Lessons** are incorporated into all classrooms to explicitly teach expectations.
- **CARE 4 Reflection & Alternative Consequences** ensure students understand and learn from behavioral choices.

Schoolwide Relaunch of CARE 4

- To further embed CARE 4 in our culture, we conducted a structured relaunch to reinforce expectations and increase engagement.



Data & Impact

To measure the effectiveness of CARE 4 implementation, staff were surveyed on their understanding and support of the framework:

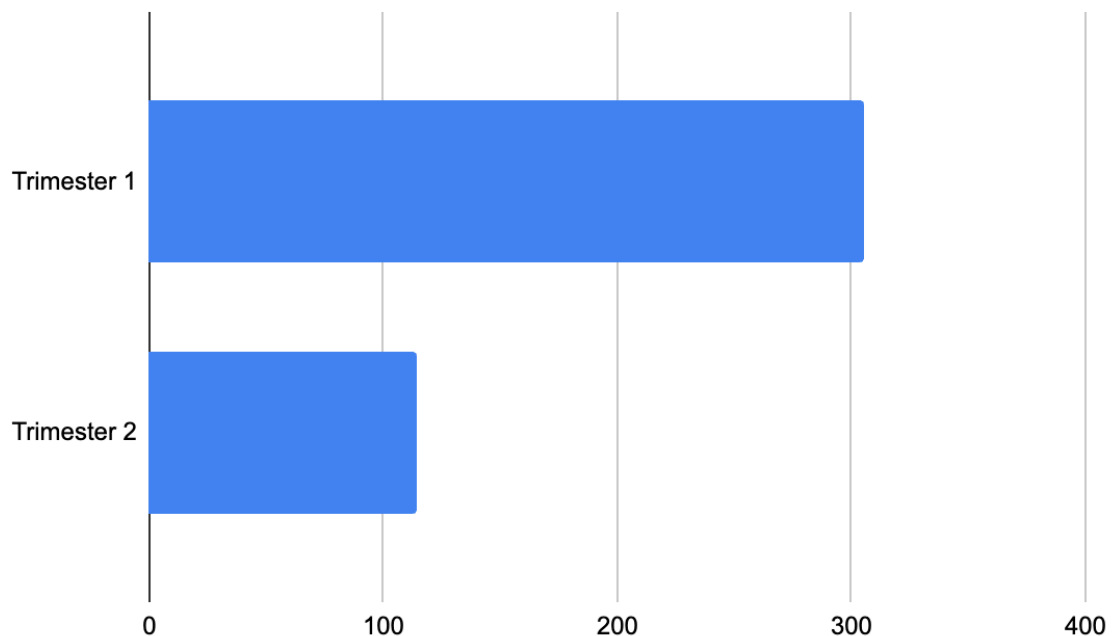
Staff Survey Results:

- **100% of staff** report understanding school behavior expectations (CARE 4).
- **97% of staff** feel supported in implementing CARE 4.

Behavior Incident Data:

A comparison of behavioral incidents from Trimester 1 to Trimester 2 demonstrates a significant decrease:

Decrease in Behavior Incidents from Trimester 1 to Trimester 2



This reduction highlights the positive impact of the CARE 4 framework on student behavior.



Next Steps & Ongoing Efforts

- Analyze **student behavior data** to assess the impact on discipline and positive behavior trends.
- Gather **student feedback** to ensure CARE 4 is meaningful and effective in fostering a strong school culture.
- Surveying students' understanding of CARE 4.
- Surveying families and getting information on their understanding of CARE 4.

Conclusion

Creating a common behavior system- CARE 4 is making a strong impact at our school, as reflected in staff survey data and engagement strategies. Moving forward, we will continue refining our approach to ensure all students benefit from a positive and supportive learning environment and have clear expectations.



CARE 4 Board Report- SVA

CARE 4 is our school wide behavior framework that promotes **Cooperation, Accountability, Respect, and Empathy** among students. This initiative is embedded in our school culture, instructional practices, and behavior management strategies to create a positive and supportive learning environment. [PDF CARE 4.pdf](#)



Implementation Strategies

To ensure **CARE 4** is effectively integrated into our school community, we have implemented the following strategies:

Recognition & Reinforcement

- **Explorer Games:**
 - Students can earn points for their team for being recognized by staff for exemplifying an element of CARE4
 - Students recognized for CARE4 are announced in the morning announcements after the flag salute.

Resources & Visibility

- **Weekly CARE 4 Resources** are shared on the Padlet for staff to utilize.
- **CARE 4 Posters** are displayed throughout the school to reinforce expectations.
- **CARE 4 Graphic** included on weekly newsletters to parents via ParentSquare through SVA leadership.
- **Presented** at the Parent Forum in January.

Middle School Engagement

- **Student Leadership CARE 4 Videos** provide peer-led examples of CARE 4 in action (in progress).

Direct Instruction & Behavior Support

- **CARE 4 Lessons** are incorporated into all classrooms to explicitly teach expectations.
- **CARE 4 Reflection & Alternative Consequences** ensure students understand and learn from behavioral choices.

Schoolwide Relaunch of CARE 4

- Analyze **student behavior data** to assess the impact on discipline and positive behavior
- To further embed CARE 4 in our culture, we have implemented the Explorer Games as a way to reinforce expectations and increase engagement.

Data & Impact

To measure the effectiveness of CARE 4 implementation, staff were surveyed on their understanding and support of the framework:

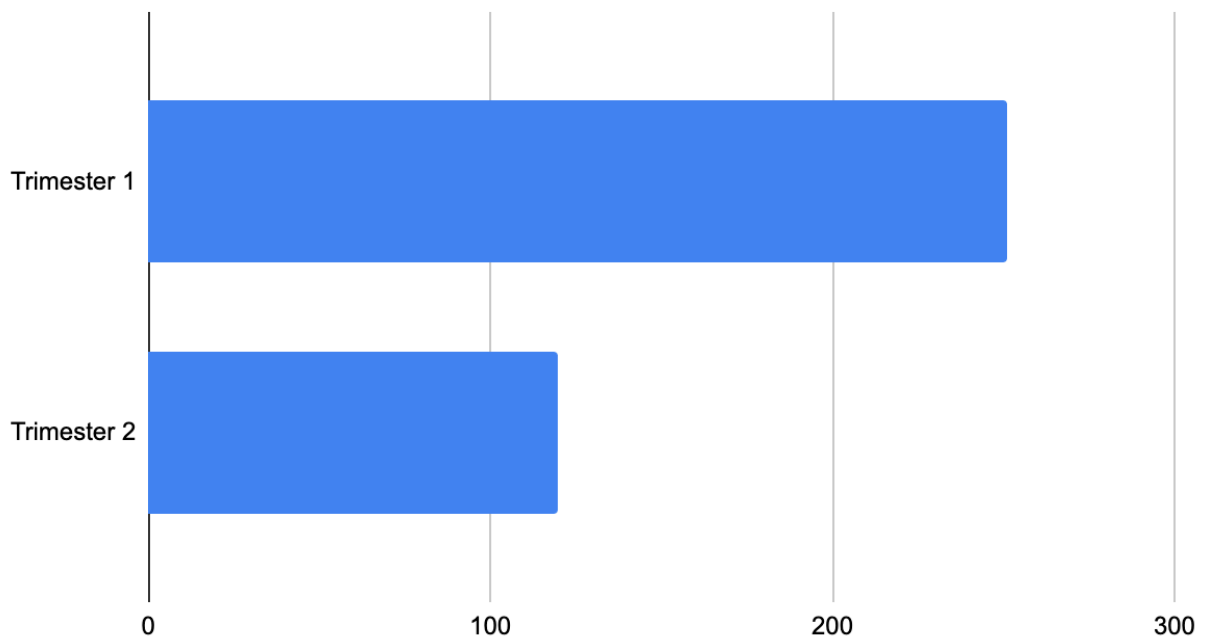
Staff Survey Results:

- **100% of staff** report understanding school behavior expectations (CARE 4).
- **97% of staff** feel supported in implementing CARE 4.

Behavior Incident Data:

A comparison of behavioral incidents from Trimester 1 to Trimester 2 demonstrates a significant decrease:

SVA Decrease in Behavior Incidents from T1 to T2



This reduction highlights the positive impact of the CARE 4 framework on student behavior.

- Analyze **student behavior data** to assess the impact on discipline and positive behavior

Next Steps & Ongoing Efforts Trends.

- Gather **student feedback** to ensure CARE 4 is meaningful and effective in fostering a strong school culture.
- Surveying students' understanding of CARE 4.
- Surveying families and getting information on their understanding of CARE 4.

Conclusion

Creating a common behavior system- CARE 4 is making a strong impact at our school, as reflected in staff survey data and engagement strategies. Moving forward, we will continue refining our approach to ensure all students benefit from a positive and supportive learning environment and have clear expectations.

AB 3216

TACMO Parent Forum Feedback - 1/14/25 and 1/16/25

- Blue Oak parent- agrees with current school rules that it is monitored and used as is outlined in the handbook. Does not believe phones should be banned completely.
- Sycamore Valley Academy parent- agrees with the current school rules and understands not everyone will be happy. Feels like we should err on the side of not having them. Will support us either way.
- Blue Oak parent - concern is regarding the time allowed of implementing the policy, who is going to monitor, the logistics around when they are using and how.

Blue Oak 4th-8th Grade Student Feedback - 1/22/25

- Students should not use their phones until outside of the gate.
- Students should not text or call without an emergency
- Students should keep phones on silent while at school.
- Students who bring their phones to school should keep them in their backpack.
- The school can get a phone rack for storage of phones.
- Students should ask for permission before using their phones.
- Students want to use their phone to communicate with parents about pick up and after school activities.
- Students want to use their phone when they go back and forth between different homes.

Sycamore Valley 4th-8th Grade Student Feedback - 2/3/25

- A policy is a good idea because it can limit distractions
- Students having access to phones at school can distract from safety in certain situations
- A policy could be hard to enforce.
- Cell phones should only be used when needed.
- Cell phone pouches could be lost, stolen, or forgotten if that is what is decided by the board to monitor access.
- Students should be able to communicate to parents if clubs or sports get canceled
- In some cases, phones should be able to be used for music, for focus, or to help with work.
- Even with a policy, not much will change.
- Implementing a cell phone policy could be a waste of funds.

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

CELL PHONES, SMARTPHONES, PAGERS, & OTHER ELECTRONIC SIGNALING DEVICES POLICY

The Academies Charter Management Organization (“TACMO” or the “Charter School”) Board of Directors recognizes the potential for cell phones, smartphones, pagers, and electronic signaling devices (hereinafter collectively referred to as “private devices”) to disrupt the learning environment of the Charter School, and adopts this Policy to permit students to possess, but not use private devices while on school grounds, at school-sponsored activities, or under the supervision of Charter School employees, except as otherwise provided in this Policy. Students who possess any private devices must always keep them turned off and out of view while on school grounds or at school-sponsored activities and functions. Private devices may not access the school network.

Charter School teachers, administrators, and staff will confiscate any private devices used by a student in violation of this Policy.

All students are required to adhere to the following guidelines regarding private devices:

Private devices may be used:

- Off campus before or after school.
- Before or after any Charter School sponsored activity occurring before or after the regular school day.
- To access the time.
- In the case of an emergency, or in response to a perceived threat of danger.
- When a teacher or administrator of the Charter School grants permission to a student to possess or use a private device, subject to any reasonable limitation imposed by that teacher or administrator.
- When a licensed physician and surgeon determines that the possession or use of a private device is necessary for the health or well-being of the student.
- When the possession or use of a private device is required in a student’s individualized education program (“IEP”).

Private devices shall be turned off and shall not be used:

- During instructional classroom time, including assemblies, and any other school activity, which takes place during the regularly scheduled school day on or off campus.
- During break periods, between class periods, or during lunch in restrooms, playground, cafeteria, school offices and all other areas on campus
- During events sponsored by the Charter School held before or after regular school hours.
- On field trips or excursions sponsored by the Charter School.

Possession of private devices is a privilege, which may be forfeited by any student who fails to abide by the terms of this Policy. All Charter School employees shall remove any private device from the possession of a student found to be violating this Policy. If a private device is heard ringing, beeping, or buzzing from inside a jacket, purse, backpack, or other similar article, whether within the immediate presence of the student or not, a Charter School employee may proceed with the following:

1st Offense- issue a warning

2nd Offense- confiscate the private device for the student to pick up at the end of the regular school day or at the conclusion of a Charter School sponsored activity

3rd Offense- confiscate the private device for parents/guardians to pick up at the end of the regular school day or at the conclusion of a Charter School sponsored activity.

In addition to this Policy, all other applicable Charter School student discipline policies and rules shall apply to any student who fails to comply with the requirements of this Policy.

Students who possess any private device(s) shall assume sole responsibility for the maintenance and care of any such private device(s) in accordance with this Policy. At no time shall the Charter School be responsible for preventing theft, loss or damage to any private devices brought onto campus or at Charter School sponsored activities.

4876-9380-9199, v. 1

This policy was formally adopted at a meeting of The Academies Charter Management Organization Board of Directors on April 22, 2025.

Mary Aceves, Board Secretary

From: Donya Ball <dball@theacademiescharters.org>
Sent: Monday, January 06, 2025 9:02 AM
To: Lizette Razo <lizette@classiccharter.com>
Subject: Proposal for Sycamore Valley Academy 25/26 SY

Good Morning, Lizette!

I spoke this morning to Sandra who recommended that I send this information to you in order to secure a bid/proposal from Classic Charter.

I have included the attached academic calendar to show the 175 school days (grey shaded days) that we will need transportation for 80-100 Kindergarten through 8th grade students. The first day of school is August 13, 2025. The last day of school is June 5, 2026.

For each of the 175 school days:

Morning Transportation (Monday-Friday) CBO# 175644

Students must arrive to Sycamore Valley Academy by 7:55 a.m. They are picked up at three different locations: Crestwood, Royal Oaks, and Houston Elementary Schools and then transported to Sycamore Valley.
6832 Ave. 280, Visalia

Afternoon Transportation (Monday, Tuesday, Thursday, Friday) CBO# 175641

The bus must leave Sycamore Valley at 3:40 p.m. to drop students off at Crestwood, Royal Oaks, and Houston Elementary Schools.

Afternoon Transportation (Wednesdays) CBO# 175640

The bus must leave Sycamore Valley at 1:10 p.m. to drop students off at Crestwood, Royal Oaks, and Houston Elementary Schools.

After noon Transportation (Minimum Days- Indicated with square on calendar) CBO# 175643

The bus must leave Sycamore Valley at 12:25 p.m. to drop students off at Crestwood, Royal Oaks, and Houston Elementary Schools.

Thank you very much!

--

Donya O. Ball, Ed.D.
Superintendent

THE ACADEMIES

Charter Management Organization

SVA p: 559.622.3236 | f: 559.622.3237

BOA p: 559.730.7422 | f: 559.735.8128

www.theacademiescharters.org
www.sycamorevalleyacademy.org
www.blueoakacademy.org

CONFIDENTIALITY NOTICE: This communication and any documents, files or previous e-mail messages attached to it, constitute an electronic communication within the scope of the Electronic Communication Privacy Act (18 USCA § 2510). This communication may contain non-public, confidential, or legally privileged information intended for the sole use of the designated recipient(s). The unlawful interception, use or disclosure of such information is strictly prohibited under 18 USCA § 2511 and any applicable laws. If you are not the intended recipient, or have received this communication in error, please notify the sender immediately by reply e-mail or by telephone and delete any and all electronic and hard copies of this communication, including attachments, without reading them or saving them to disk.

Date	Regular, Early, Minimum Day	Per Bus Morning	Per Bus Return	Per Bus Day Rate
08/13/25	E	\$323.00	\$323.00	\$646.00
08/14/25	R	\$323.00	\$323.00	\$646.00
08/15/25	R	\$323.00	\$323.00	\$646.00
08/18/25	R	\$323.00	\$323.00	\$646.00
08/19/25	R	\$323.00	\$323.00	\$646.00
08/20/25	E	\$323.00	\$323.00	\$646.00
08/21/25	R	\$323.00	\$323.00	\$646.00
08/22/25	R	\$323.00	\$323.00	\$646.00
08/25/25	R	\$323.00	\$323.00	\$646.00
08/26/25	R	\$323.00	\$323.00	\$646.00
08/27/25	E	\$323.00	\$323.00	\$646.00
08/28/25	R	\$323.00	\$323.00	\$646.00
08/29/25	R	\$323.00	\$323.00	\$646.00
09/02/25	R	\$323.00	\$323.00	\$646.00
09/03/25	E	\$323.00	\$323.00	\$646.00
09/04/25	R	\$323.00	\$323.00	\$646.00
09/05/25	R	\$323.00	\$323.00	\$646.00
09/08/25	R	\$323.00	\$323.00	\$646.00
09/09/25	R	\$323.00	\$323.00	\$646.00
09/10/25	E	\$323.00	\$323.00	\$646.00
09/11/25	R	\$323.00	\$323.00	\$646.00
09/12/25	R	\$323.00	\$323.00	\$646.00
09/15/25	R	\$323.00	\$323.00	\$646.00
09/16/25	R	\$323.00	\$323.00	\$646.00
09/17/25	E	\$323.00	\$323.00	\$646.00
09/18/25	R	\$323.00	\$323.00	\$646.00
09/22/25	R	\$323.00	\$323.00	\$646.00
09/23/25	R	\$323.00	\$323.00	\$646.00
09/24/25	E	\$323.00	\$323.00	\$646.00
09/25/25	R	\$323.00	\$323.00	\$646.00
09/26/25	R	\$323.00	\$323.00	\$646.00
09/29/25	R	\$323.00	\$323.00	\$646.00
09/30/25	R	\$323.00	\$323.00	\$646.00
10/01/25	E	\$323.00	\$323.00	\$646.00
10/02/25	R	\$323.00	\$323.00	\$646.00
10/03/25	R	\$323.00	\$323.00	\$646.00
10/06/25	R	\$323.00	\$323.00	\$646.00
10/07/25	R	\$323.00	\$323.00	\$646.00
10/08/25	E	\$323.00	\$323.00	\$646.00
10/09/25	R	\$323.00	\$323.00	\$646.00
10/10/25	R	\$323.00	\$323.00	\$646.00
10/15/25	E	\$323.00	\$323.00	\$646.00
10/16/25	R	\$323.00	\$323.00	\$646.00
10/17/25	R	\$323.00	\$323.00	\$646.00
10/20/25	R	\$323.00	\$323.00	\$646.00
10/21/25	R	\$323.00	\$323.00	\$646.00
10/22/25	E	\$323.00	\$323.00	\$646.00
10/23/25	R	\$323.00	\$323.00	\$646.00
10/24/25	R	\$323.00	\$323.00	\$646.00
10/27/25	R	\$323.00	\$323.00	\$646.00
10/28/25	R	\$323.00	\$323.00	\$646.00
10/29/25	E	\$323.00	\$323.00	\$646.00
10/30/25	R	\$323.00	\$323.00	\$646.00
10/31/25	R	\$323.00	\$323.00	\$646.00
11/03/25	R	\$323.00	\$323.00	\$646.00
11/04/25	R	\$323.00	\$323.00	\$646.00
11/05/25	E	\$323.00	\$323.00	\$646.00
11/06/25	R	\$323.00	\$323.00	\$646.00
11/07/25	R	\$323.00	\$323.00	\$646.00
11/12/25	E	\$323.00	\$323.00	\$646.00
11/13/25	R	\$323.00	\$323.00	\$646.00
11/14/25	R	\$323.00	\$323.00	\$646.00
11/17/25	R	\$323.00	\$323.00	\$646.00
11/18/25	R	\$323.00	\$323.00	\$646.00
11/19/25	E	\$323.00	\$323.00	\$646.00
12/01/25	R	\$323.00	\$323.00	\$646.00
12/02/25	R	\$323.00	\$323.00	\$646.00
12/03/25	E	\$323.00	\$323.00	\$646.00
12/04/25	R	\$323.00	\$323.00	\$646.00
12/05/25	R	\$323.00	\$323.00	\$646.00
12/08/25	M	\$323.00	\$323.00	\$646.00
12/09/25	R	\$323.00	\$323.00	\$646.00
12/10/25	E	\$323.00	\$323.00	\$646.00
12/11/25	R	\$323.00	\$323.00	\$646.00
12/12/25	R	\$323.00	\$323.00	\$646.00
12/15/25	R	\$323.00	\$323.00	\$646.00
12/16/25	R	\$323.00	\$323.00	\$646.00
12/17/25	E	\$323.00	\$323.00	\$646.00
12/18/25	R	\$323.00	\$323.00	\$646.00
12/19/25	M	\$323.00	\$323.00	\$646.00
01/12/26	R	\$323.00	\$323.00	\$646.00
01/13/26	R	\$323.00	\$323.00	\$646.00
01/14/26	E	\$323.00	\$323.00	\$646.00
01/15/26	R	\$323.00	\$323.00	\$646.00
01/16/26	R	\$323.00	\$323.00	\$646.00
01/20/26	R	\$323.00	\$323.00	\$646.00
01/21/26	E	\$323.00	\$323.00	\$646.00
01/22/26	R	\$323.00	\$323.00	\$646.00
01/23/26	R	\$323.00	\$323.00	\$646.00
01/26/26	M	\$323.00	\$323.00	\$646.00
01/27/26	R	\$323.00	\$323.00	\$646.00
01/28/26	E	\$323.00	\$323.00	\$646.00
01/29/26	R	\$323.00	\$323.00	\$646.00
01/30/26	R	\$323.00	\$323.00	\$646.00
02/02/26	R	\$323.00	\$323.00	\$646.00
02/03/26	R	\$323.00	\$323.00	\$646.00
02/04/26	E	\$323.00	\$323.00	\$646.00
02/05/26	R	\$323.00	\$323.00	\$646.00
02/06/26	R	\$323.00	\$323.00	\$646.00
02/09/26	R	\$323.00	\$323.00	\$646.00
02/10/26	R	\$323.00	\$323.00	\$646.00
02/11/26	E	\$323.00	\$323.00	\$646.00
02/12/26	R	\$323.00	\$323.00	\$646.00
02/17/26	R	\$323.00	\$323.00	\$646.00
02/18/26	E	\$323.00	\$323.00	\$646.00
02/19/26	R	\$323.00	\$323.00	\$646.00
02/20/26	R	\$323.00	\$323.00	\$646.00
02/23/26	R	\$323.00	\$323.00	\$646.00
02/24/26	R	\$323.00	\$323.00	\$646.00
02/25/26	E	\$323.00	\$323.00	\$646.00
02/26/26	R	\$323.00	\$323.00	\$646.00
02/27/26	R	\$323.00	\$323.00	\$646.00
03/02/26	R	\$323.00	\$323.00	\$646.00
03/03/26	R	\$323.00	\$323.00	\$646.00
03/04/26	E	\$323.00	\$323.00	\$646.00

ACADEMIC CALENDAR

2025-2026

AUGUST 2025 (13)							SEPTEMBER 2025 (20)						
MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN
							1	2	3	4	5	6	7
8	9	10	11	12	13	14	8	9	10	11	12	13	14
15	16	17	18	19	20	21	15	16	17	18	19	20	21
22	23	24	25	26	27	28	22	23	24	25	26	27	28
29	30	31					29	30					

OCTOBER 2025 (21)							NOVEMBER 2025 (11)							DECEMBER 2025 (15)						
MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN
		1	2	3	4	5	3	4	5	6	7	8	9	1	2	3	4	5	6	7
6	7	8	9	10	11	12	10	11	12	13	14	15	16	8	9	10	11	12	13	14
13	14	15	16	17	18	19	17	18	19	20	21	22	23	15	16	17	18	19	20	21
20	21	22	23	24	25	26	24	25	26	27	28	29	30	22	23	24	25	26	27	28
27	28	29	30	31			27	28	29	30	31			29	30	31				

JANUARY 2026 (14)							FEBRUARY 2026 (18)							MARCH 2026 (20)						
MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN
			1	2	3	4	2	3	4	5	6	7	8	2	3	4	5	6	7	8
5	6	7	8	9	10	11	9	10	11	12	13	14	15	9	10	11	12	13	14	15
12	13	14	15	16	17	18	16	17	18	19	20	21	22	16	17	18	19	20	21	22
19	20	21	22	23	24	25	23	24	25	26	27	28	29	23	24	25	26	27	28	29
26	27	28	29	30	31		28	29	30	31				29	30	31				

APRIL 2026 (18)							MAY 2026 (20)							JUNE 2026 (5)						
MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN
		1	2	3	4	5			1	2	3	4	5	1	2	3	4	5	6	7
6	7	8	9	10	11	12	6	7	8	9	10	11	12	8	9	10	11	12	13	14
13	14	15	16	17	18	19	13	14	15	16	17	18	19	15	16	17	18	19	20	21
20	21	22	23	24	25	26	20	21	22	23	24	25	26	22	23	24	25	26	27	28
27	28	29	30	31			27	28	29	30	31			29	30					

No Student Attendance: School NOT in Session
 Regular School Day: Grades TK-6
 Early Release Day: Grades TK-6 dismiss at 1:00 PM
 Minimum Day: Grades TK-6 dismiss at 12:15 PM

 C = Conference Day
 N = National Holiday
 L = Local Student
 Non-Attendance Day
 X = Staff Development
 T = Teacher Work Day

*End of Semester
 Sycamore Valley Academy • 8825 Arroyo St., Vallejo, CA 95677 • 707.423.8224 • www.svalleyacademy.com
 Blue Oak Academy • 2850 Russel Hill, Yuba, CA 95992 • 509.730.7422 • www.blueoakacademy.com

37

03/05/26	R	\$323.00	\$323.00	\$646.00
03/06/26	R	\$323.00	\$323.00	\$646.00
03/09/26	R	\$323.00	\$323.00	\$646.00
03/10/26	R	\$323.00	\$323.00	\$646.00
03/11/26	E	\$323.00	\$323.00	\$646.00
03/12/26	R	\$323.00	\$323.00	\$646.00
03/13/26	R	\$323.00	\$323.00	\$646.00
03/16/26	R	\$323.00	\$323.00	\$646.00
03/17/26	R	\$323.00	\$323.00	\$646.00
03/18/26	E	\$323.00	\$323.00	\$646.00
03/19/26	R	\$323.00	\$323.00	\$646.00
03/20/26	R	\$323.00	\$323.00	\$646.00
03/23/26	R	\$323.00	\$323.00	\$646.00
03/24/26	R	\$323.00	\$323.00	\$646.00
03/25/26	E	\$323.00	\$323.00	\$646.00
03/26/26	M	\$323.00	\$323.00	\$646.00
03/27/26	M	\$323.00	\$323.00	\$646.00
04/07/26	R	\$323.00	\$323.00	\$646.00
04/08/26	E	\$323.00	\$323.00	\$646.00
04/09/26	R	\$323.00	\$323.00	\$646.00
04/10/26	R	\$323.00	\$323.00	\$646.00
04/13/26	R	\$323.00	\$323.00	\$646.00
04/14/26	R	\$323.00	\$323.00	\$646.00
04/15/26	E	\$323.00	\$323.00	\$646.00
04/16/26	R	\$323.00	\$323.00	\$646.00
04/17/26	R	\$323.00	\$323.00	\$646.00
04/20/26	R	\$323.00	\$323.00	\$646.00
04/21/26	R	\$323.00	\$323.00	\$646.00
04/22/26	E	\$323.00	\$323.00	\$646.00
04/23/26	R	\$323.00	\$323.00	\$646.00
04/24/26	R	\$323.00	\$323.00	\$646.00
04/27/26	R	\$323.00	\$323.00	\$646.00
04/28/26	R	\$323.00	\$323.00	\$646.00
04/29/26	E	\$323.00	\$323.00	\$646.00
04/30/26	R	\$323.00	\$323.00	\$646.00
05/01/26	R	\$323.00	\$323.00	\$646.00
05/04/26	M	\$323.00	\$323.00	\$646.00
05/05/26	R	\$323.00	\$323.00	\$646.00
05/06/26	E	\$323.00	\$323.00	\$646.00
05/07/26	R	\$323.00	\$323.00	\$646.00
05/08/26	R	\$323.00	\$323.00	\$646.00
05/11/26	R	\$323.00	\$323.00	\$646.00
05/12/26	R	\$323.00	\$323.00	\$646.00
05/13/26	E	\$323.00	\$323.00	\$646.00
05/14/26	R	\$323.00	\$323.00	\$646.00
05/15/26	R	\$323.00	\$323.00	\$646.00
05/18/26	R	\$323.00	\$323.00	\$646.00
05/19/26	R	\$323.00	\$323.00	\$646.00
05/20/26	E	\$323.00	\$323.00	\$646.00
05/21/26	R	\$323.00	\$323.00	\$646.00
05/22/26	R	\$323.00	\$323.00	\$646.00
05/26/26	R	\$323.00	\$323.00	\$646.00
05/27/26	E	\$323.00	\$323.00	\$646.00
05/28/26	R	\$323.00	\$323.00	\$646.00
05/29/26	R	\$323.00	\$323.00	\$646.00
06/01/26	R	\$323.00	\$323.00	\$646.00
06/02/26	R	\$323.00	\$323.00	\$646.00
06/03/26	E	\$323.00	\$323.00	\$646.00
06/04/26	R	\$323.00	\$323.00	\$646.00
06/05/26	M	\$323.00	\$323.00	\$646.00
Bus #1		\$56,525.00	\$56,525.00	\$113,050.00
Bus #2		\$56,525.00	\$56,525.00	\$113,050.00
		\$113,050.00	\$113,050.00	\$226,100.00

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION
2025-2026

BUDGET &
LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)
TIMELINE

DATE	DESCRIPTION
August 6 & 9, 2024 (PM & AM) September 10 & 11, 2024 (PM & AM) October 22 & 23, 2024 (PM & AM) November 18 & 19, 2024 (PM & AM) January 14 & 16, 2024 (PM & AM) February 11 & 12, 2025 (AM & PM) March 13 & 14, 2025 (PM & AM) April 7 & 8, 2025 (PM & AM) May 13 & 14, 2025 (PM & AM)	Monthly parent forums to provide organizational updates, receive stakeholder input, and answer questions PM @ 6:30 p.m. AM @ 9:00 a.m.
January 3 - January 31, 2025	Parent, staff, and students (3-8) completion of organizational climate survey Staff completion of employee experience survey
January 21, 2025- Board Meeting	LCAP Mid-Year Monitoring Report
February 19, 2025	Meeting with site teacher representatives to preview revised certificated salary.
March 4, 2025	25-26 budget priorities meeting with TACMO staff. Receive input.
March 13 & 14, 2025- Parent Forums	25-26 budget priorities meetings with TACMO families. Receive input.
March 18, 2025- Board Meeting	Report out budget priorities from staff and families Present draft revised salary schedule for certificated staff
April 7 & 8, 2025- Parent Forums	Report on the summary of the organization climate survey data
April 21, 2025- Board Meeting	Report on the summary of the organization climate survey data and employee experience data
May 5, 2025	25-26 draft budget review with TACMO board treasurer, CMO admin, site admin, and teacher reps. Solicit feedback.
May 20, 2025- Board Meeting	Report plans and potential goals to address eight (8) state priorities in the 25-26 LCAP 25-26 draft budget review with TACMO board of directors. Solicit feedback.

June 11, 2025- Special Board Meeting	Public Hearing 25-26 LCAP and budget educational partner input regarding proposed expenditures.
June 16, 2025- Board Meeting	Presentation of LCAP State Indicators. Approval of 25-26 LCAP and budget.

Annual Staff Budget Priorities Meeting

March 4, 2025

- Blue Oak has about 150 iPads that need to be retired at the end of this year and replaced for next year.
- Appreciate the revised certificated salary schedule. Continue to prioritize the “end”/veteran teachers competitive salary offering for retirement reasons
- Decrease out of pocket health care contribution expense by increasing TACMO’s contribution.
- Consider longevity health insurance or contribution to health insurance for TACMO teacher retirees
- Increase classroom budgets for certain teachers. Take a look at the structure for how we allocate classroom budgets based on grade levels and classes taught.
- Increasing stipends for after school teaching or summer school teaching.
- Prioritize student mental health needs by hiring 2 associate clinicians in addition to current full time mental health clinician. 1 associate per school.
- Increase instructional aides pay. Teachers would prefer to share an aide with their team and pay our aides a higher rate to retain them rather than have inconsistent aides throughout the year.
- Add supervision aide job classification for yard duty and cafeteria
- Prioritize high quality training for instructional aides

Parent Budget Priorities Feedback

March 13 & 14, 2025

- Shade structures at Blue Oak
- Full-time art teacher
- Maintain Spanish
- Food/Nutrition Department- Is there anything we can do to address what is offered, or can we offer healthier snacks? Desire to broaden students' food horizons.
- Restroom cleanliness

2024-2025 Statement of Economic Interests



Form 700

A Public Document

Table of Contents

Quick Start Guide	p.2
What to Know	p.3
Types of Statements.....	p.5
Cover Page and Schedules	
Cover Page	p.6
Schedule A-1 (<i>Investments</i>).....	p.8
Schedule A-2 (<i>Business Entities/Trusts</i>)	p.10
Schedule B (<i>Real Property</i>)	p.12
Schedule C (<i>Income</i>)	p.14
Schedule D (<i>Gifts</i>).....	p.16
Schedule E (<i>Travel Payments</i>).....	p.18
Restrictions and Prohibitions.....	p.20
Q & A.....	p.21

Helpful Resources

- Video Tutorials
- Reference Pamphlet
- Excel Version
- FAQs
- Gift and Travel Fact Sheet for State and Local Officials

California Fair Political Practices Commission

1102 Q Street, Suite 3050 • Sacramento, CA 95811

Email Advice: advice@fppc.ca.gov

Toll-free advice line: 1 (866) ASK-FPPC • 1 (866) 275-3772

Telephone: (916) 322-5660 • Website: www.fppc.ca.gov

December 2024

Quick Start Guide
Detailed instructions begin on page 3.

WHEN IS THE ANNUAL STATEMENT DUE?

- March 3 – Elected State Officers, Judges and Court Commissioners, State Board and Commission members listed in Government Code Section 87200
- April 1 – Most other filers

WHERE DO I FILE?

Most people file the Form 700 with their agency. Certain filers are required to file electronically with the FPPC. (See next page). If you're not sure where to file your Form 700, contact your filing officer or the person who asked you to complete it.

ITEMS TO NOTE!

- The Form 700 is a public document.
- Only filers serving in active military duty may receive an extension on the filing deadline.
- You must also report interests held by your spouse or registered domestic partner.
- Your agency's conflict of interest code will help you to complete the Form 700. You are encouraged to get your conflict of interest code from the person who asked you to complete the Form 700.

NOTHING TO REPORT?

Mark the "No reportable interests" box on Part 4 of the Cover Page, and submit only the signed Cover Page. Please review each schedule carefully!

Schedule	Common Reportable Interests	Common Non-Reportable Interests
A-1: Investments	Stocks, including those held in an IRA or 401K. Each stock must be listed.	Insurance policies, government bonds, diversified mutual funds, funds similar to diversified mutual funds.
A-2: Business Entities/Trusts	Business entities, sole proprietorships, partnerships, LLCs, corporations and trusts. (e.g., Form 1099 filers).	Savings and checking accounts, cryptocurrency, and annuities.
B: Real Property	Rental property in filer's jurisdiction, or within two miles of the boundaries of the jurisdiction.	A residence used exclusively as a personal residence (such as a home or vacation property).
C: Income	Non-governmental salaries. Note that filers are required to report only half of their spouse's or partner's salary.	Governmental salary (from school district, for example).
D: Gifts	Gifts from businesses, vendors, or other contractors (meals, tickets, etc.).	Gifts from family members.
E: Travel Payments	Travel payments from third parties (not your employer).	Travel paid by your government agency.

Note: Like reportable interests, non-reportable interests may also create conflicts of interest and could be grounds for disqualification from certain decisions.

QUESTIONS?

- advice@fppc.ca.gov
- (866) 275-3772 Mon-Thurs, 9-11:30 a.m.

E-FILING ISSUES?

- If using your agency's system, please contact technical support at your agency.
- If using FPPC's e-filing system, write to form700@fppc.ca.gov.

What to Know

What's New

Gift Limit Increase

The gift limit increased to **\$630** for calendar years **2025** and **2026**. The gift limit in calendar year 2024 was \$590.

Required Electronic Filing for 87500 Filers

Certain candidates and officials specified in Section 87500 are now required to file their Form 700 electronically using the FPPC's e-filing system. Filers for the offices listed under Section 87500 should contact the FPPC at form700@fppc.ca.gov to obtain their login and password information.

Who must file:

- Elected and appointed officials and candidates listed in Government Code Section 87200
- Employees, appointed officials, and consultants filing pursuant to a conflict of interest code ("code filers"). **Obtain your disclosure categories, which describe the interests you must report, from your agency;** they are not part of the Form 700
- Candidates running for local elective offices that are designated in a conflict of interest code (e.g., county sheriffs, city clerks, school board trustees, and water board members)

Exception:

- Candidates for a county central committee are not required to file the Form 700
- Employees in newly created positions of existing agencies

For more information, see Reference Pamphlet, page 3, at www.fppc.ca.gov.

Where to file:

Code Filers — State and Local Officials, Employees, and Consultants Designated in a Conflict of Interest Code:

File with your agency, board, or commission unless otherwise specified in your agency's code (e.g., Legislative staff files directly with FPPC). In most cases, the agency, board, or commission will retain the statements.

Members of Newly Created Boards and Commissions: File with your agency or with your agency's code reviewing body pursuant to Regulation 18754.

Employees in Newly Created Positions of Existing Agencies: File with your agency or with your agency's code reviewing body. (See Reference Pamphlet, page 3.)

Multi-County Agencies, Boards, Commissions: File with your agency, board, or commission unless otherwise specified in your agency's code. Please review your agency's conflict of interest code as some multi-county offices are required to file electronically with the FPPC. In most cases, the agency, board, or commission will retain the statements.

87200 State Filers, for offices not specified in Section 87500, file as follows: File with your agency, board, or commission unless otherwise specified in your agency's code. Please review your agency's conflict of interest code as some 87200 state offices are required to file electronically with the FPPC. In most cases, the agency, board, or commission will retain the statements.

Officials and Candidates Specified in Section 87500: The Act requires that the following officeholders and candidates for the positions listed below file electronically using the FPPC's e-filing system.

- Statewide elected officers and candidates for statewide elective office. (For a complete list of statewide elected officers please see Reference Pamphlet, Page 6.)
- Members and candidates for the Legislature and State Board of Equalization
- Designated employees of the Legislature directed to file with the FPPC by the house of the Legislature by which they are employed
- Members of the Public Utilities Commission, State Energy Resources Conservation and Development Commission, or California Coastal Commission
- Members of a state licensing or regulatory board, bureau, or commission
- Members of the Fair Political Practices Commission
- Appointed members to a state board, commission, or similar multimember body of the state if the FPPC has been designated as the filing officer in the conflict of interest code of the respective board, commission, or body. (Please contact your agency for a copy of your agency's conflict of interest code.)
- Designated employees of more than one joint powers insurance agency who elect to file a multiagency statement pursuant to Section 87350
- Judges, court commissioners, or candidates for judge
- Officeholder or candidate for the office of district attorney, county counsel, county treasurer, or county board of supervisors
- Officeholder or candidate for the office of city council member, city treasurer, city attorney, or mayor
- County chief administrative officer, city manager, or if there is no city manager, the chief administrative officer
- County or city planning commissioner
- Head of a local government agency or member of a local government board or commission, if the FPPC has been designated as the filing officer in the conflict of interest code of the respective agency, board, or commission. (Please contact your agency for a copy of your agency's conflict of interest code.)

Candidates, for offices not listed in Section 87500 above, file as follows:

- County offices (e.g., candidates running for local elective office that are designated in a conflict of interest code): File with your county elections official.
- City offices (e.g., candidates running for local elective office that are designated in a conflict of interest code): File with your City Clerk.
- Multi-county offices: File with your county elections official with whom you file your declaration of candidacy.

What to Know Continued

How to file:

The Form 700 is available at www.fppc.ca.gov. Additional PDF schedules of Form 700 are available on the FPPC's website. Form 700 schedules are also available in Excel format. Filers should always check with their filing officer to see if their agency requires a particular filing method. All statements are signed under penalty of perjury and must be verified by the filer. See Regulation 18723.1(c) for filing instructions for copies of expanded statements. Depending on your agency's requirements, statements can be required to be filed in the following formats:

Wet Signature ➡ Each Statement must have a handwritten "wet" signature. Wet signature statements can be filed either by hand delivery or mail.

Digital Signature ➡ Each statement must be signed with a verified digital signature via the filer's agency email address *if permitted by the filing officer*. The statement must be sent by email as a PDF with the digital signature affixed to the document. (See Regulations 18104 and 18757, as well as FPPC's Filing with a Digital Signature Fact Sheet for additional guidance).

Electronic Signature ➡ Each statement must be signed with a secure electronic signature submitted using an approved electronic filing system. Filers must be duly authorized by their filing officer to file electronically under Government Code Section 87500.2.

When to file:

Annual Statements

➡ March 3, 2025

- Elected State Officers
- Judges and Court Commissioners
- State Board and State Commission Members listed in Government Code Section 87200

➡ April 1, 2025

- Most other filers

Individuals filing under conflict of interest codes in city and county jurisdictions should verify the annual filing date with their filing official or filing officer.

Statements postmarked by the filing deadline are considered filed on time.

Statements of 30 pages or less may be emailed or faxed by the deadline as long as the originally signed paper version is sent by first class mail to the filing official within 24 hours.

Assuming Office and Leaving Office Statements

Most filers file within 30 days of assuming or leaving office or within 30 days of the effective date of a newly adopted or amended conflict of interest code.

Exception:

If you assumed office between October 1, 2024, and December 31, 2024, and filed an assuming office statement, you are not required to file an annual statement until March 2, 2026, or April 1, 2026, whichever is applicable. The annual statement will cover the day after you assumed office through December 31, 2025. (See Reference Pamphlet, page 7, for additional exceptions.)

Candidate Statements

File no later than the final filing date for the declaration of candidacy or nomination documents. A candidate statement is not required if you filed an assuming office or annual statement for the same jurisdiction within 60 days before filing a declaration of candidacy or other nomination documents.

Certain candidates listed in Government Code Section 87500 are required to file their candidate statement electronically via the FPPC's e-filing system. Please refer to Page 3, Where to File section, for the list of offices required to file electronically with FPPC. Filers for the offices listed under Section 87500 should contact the FPPC at form700@fppc.ca.gov to obtain their login and password information.

Late Statements

There is no provision for filing deadline extensions unless the filer is serving in active military duty. (See page 20 for information on penalties and fines.)

Amendments

Statements may be amended at any time. You are only required to amend the schedule that needs to be revised. It is not necessary to amend the entire filed form. The amended schedule(s) is attached to your original filed statement. Obtain amendment schedules at www.fppc.ca.gov. Filers authorized to file electronically amend their statements using their agency's electronic filing system. *Note:* If you are a candidate or officeholder listed under Government Code Section 87500, then you must amend your statements electronically using the FPPC's e-filing system.

Types of Statements

Assuming Office Statement:

If you are a newly appointed official or are newly employed in a position designated, or that will be designated, in a state or local agency's conflict of interest code, your assuming office date is the date you were sworn in or otherwise authorized to serve in the position. If you are a newly elected official, your assuming office date is the date you were sworn in.

- Report: Investments, interests in real property, and business positions held on the date you assumed the office or position must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date you assumed the office or position.

For positions subject to confirmation by the State Senate or the Commission on Judicial Appointments, your assuming office date is the date you were appointed or nominated to the position.

- Example: Maria Lopez was nominated by the Governor to serve on a state agency board that is subject to state Senate confirmation. The assuming office date is the date Maria's nomination is submitted to the Senate. Maria must report investments, interests in real property, and business positions Maria holds on that date, and income (including loans, gifts, and travel payments) received during the 12 months prior to that date.

If your office or position has been added to a newly adopted or newly amended conflict of interest code, use the effective date of the code or amendment, whichever is applicable.

- Report: Investments, interests in real property, and business positions held on the effective date of the code or amendment must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the effective date of the code or amendment.

Annual Statement:

Generally, the period covered is January 1, 2024, through December 31, 2024. If the period covered by the statement is different than January 1, 2024, through December 31, 2024, (for example, you assumed office between October 1, 2023, and December 31, 2023 or you are combining statements), you must specify the period covered.

- Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement must be reported. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2024.
- If your disclosure category changes during a reporting period, disclose under the old category until the effective date of the conflict of interest code amendment and disclose under the new disclosure category through the end of the reporting period.

Leaving Office Statement:

Generally, the period covered is January 1, 2024, through the date you stopped performing the duties of your position. If the period covered differs from January 1, 2024, through the date you stopped performing the duties of your position (for example, you assumed office between October 1, 2023, and December 31, 2023, or you are combining statements), the period covered must be specified. The reporting period can cover parts of two calendar years.

- Report: Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2024.

Candidate Statement:

If you are filing a statement in connection with your candidacy for state or local office, investments, interests in real property, and business positions held on the date of filing your declaration of candidacy must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date of filing your declaration of candidacy is reportable. Do not change the preprinted dates on Schedules A-1, A-2, and B.

Candidates running for local elective offices (e.g., county sheriffs, city clerks, school board trustees, or water district board members) must file candidate statements, as required by the conflict of interest code for the elected position. The code may be obtained from the agency of the elected position.

Amendments:

If you discover errors or omissions on any statement, file an amendment as soon as possible. You are only required to amend the schedule that needs to be revised; it is not necessary to refile the entire form. Obtain amendment schedules from the FPPC website at www.fppc.ca.gov.

Note: Once you file your statement, you may not withdraw it. All changes must be noted on amendment schedules.

Expanded Statement:

If you hold multiple positions subject to reporting requirements, you may be able to file an expanded statement for each position, rather than a separate and distinct statement for each position. The expanded statement must cover all reportable interests for all jurisdictions and list all positions on the Form 700 or on an attachment for which it is filed. The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1.

**STATEMENT OF ECONOMIC INTERESTS
COVER PAGE**
A PUBLIC DOCUMENT

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)

1. Office, Agency, or Court

Agency Name (Do not use acronyms)

Division, Board, Department, District, if applicable Your Position

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: Position:

2. Jurisdiction of Office (Check at least one box)

State Judge, Retired Judge, Pro Tem Judge, or Court Commissioner (Statewide Jurisdiction)
Multi-County County of
City of Other

3. Type of Statement (Check at least one box)

Annual: The period covered is January 1, 2024, through December 31, 2024. Leaving Office: Date Left (Check one circle below.)
-or- The period covered is through December 31, 2024. The period covered is January 1, 2024, through the date of leaving office.
Assuming Office: Date assumed -or- The period covered is through the date of leaving office.
Candidate: Date of Election and office sought, if different than Part 1:

4. Schedule Summary (required)

► Total number of pages including this cover page:

Schedules attached

Schedule A-1 - Investments – schedule attached Schedule C - Income, Loans, & Business Positions – schedule attached
Schedule A-2 - Investments – schedule attached Schedule D - Income – Gifts – schedule attached
Schedule B - Real Property – schedule attached Schedule E - Income – Gifts – Travel Payments – schedule attached

-or- None - No reportable interests on any schedule

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
(Business or Agency Address Recommended - Public Document)

DAYTIME TELEPHONE NUMBER EMAIL ADDRESS
()

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed (month, day, year)

Signature (File the originally signed paper statement with your filing official.)

Instructions Cover Page

Enter your name, mailing address, and daytime telephone number in the spaces provided. **Because the Form 700 is a public document, you may list your business/office address instead of your home address.**

Part 1. Office, Agency, or Court

- Enter the name of the office sought or held, or the agency or court. Consultants must enter the public agency name rather than their private firm's name. (Examples: State Assembly; Board of Supervisors; Office of the Mayor; Department of Finance; Hope County Superior Court).
- Indicate the name of your division, board, or district, if applicable. (Examples: Division of Waste Management; Board of Accountancy; District 45). **Do not use acronyms.**
- Enter your position title. (Examples: Director; Chief Counsel; City Council Member; Staff Services Analyst).
- If you hold multiple positions (i.e., a city council member who also is a member of a county board or commission) you may be required to file separate and distinct statements with each agency. To simplify your filing obligations, in some cases you may instead complete a single expanded statement and file it with each agency.
 - The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1. To file an expanded statement for multiple positions, enter the name of each agency with which you are required to file and your position title with each agency in the space provided. **Do not use acronyms.** Attach an additional sheet if necessary. Complete one statement disclosing all reportable interests for all jurisdictions. Then file the expanded statement with each agency as directed by Regulation 18723.1(c).

If you assume or leave a position after a filing deadline, you must complete a separate statement. For example, a city council member who assumes a position with a county special district after the April annual filing deadline must file a separate assuming office statement. In subsequent years, the city council member may expand their annual filing to include both positions.

Example:

Brian Bourne is a city council member for the City of Lincoln and a board member for the Camp Far West Irrigation District – a multi-county agency that covers the Counties of Placer and Yuba. The City is located within Placer County. Brian may complete one expanded statement to disclose all reportable interests for both offices and list both positions on the Cover Page. Brian will file the expanded statement with each the City and the District as directed by Regulation 18723.1(c).

Part 2. Jurisdiction of Office

- Check the box indicating the jurisdiction of your agency and, if applicable, identify the jurisdiction. Judges, judicial candidates, and court commissioners have statewide jurisdiction. All other filers should review the Reference Pamphlet, page 14, to determine their jurisdiction.
- If your agency is a multi-county office, list each county in which your agency has jurisdiction.

- If your agency is not a state office, court, county office, city office, or multi-county office (e.g., school districts, special districts and JPAs), check the “other” box and enter the county or city in which the agency has jurisdiction.

Example:

This filer is a member of a water district board with jurisdiction in portions of Yuba and Sutter Counties.

1. Office, Agency, or Court	
Agency Name (Do not use acronyms)	
Feather River Irrigation District	
Division, Board, Department, District, if applicable	Your Position
N/A	Board Member
▶ If filing for multiple positions, list below or on an attachment. (Do not use acronyms)	
Agency: N/A	Position:
2. Jurisdiction of Office (Check at least one box)	
<input type="checkbox"/> State	<input type="checkbox"/> Judge or Court Commissioner (Statewide Jurisdiction)
<input checked="" type="checkbox"/> Multi-County Yuba & Sutter Counties	<input type="checkbox"/> County of _____
<input type="checkbox"/> City of _____	<input type="checkbox"/> Other _____

Part 3. Type of Statement

Check at least one box. The period covered by a statement is determined by the type of statement you are filing. If you are completing a 2024 annual statement, **do not** change the pre-printed dates to reflect 2025. Your annual statement is used for reporting the **previous year's** economic interests. Economic interests for your annual filing covering January 1, 2025, through December 31, 2025, will be disclosed on your statement filed in 2026. See Reference Pamphlet, page 4.

Combining Statements: Certain types of statements for the same position may be combined. For example, if you leave office after January 1, but before the deadline for filing your annual statement, you may combine your annual and leaving office statements. File by the earliest deadline. Consult your filing officer or the FPPC.

Part 4. Schedule Summary

- Complete the Schedule Summary after you have reviewed each schedule to determine if you have reportable interests.
- Enter the total number of completed pages including the cover page and either check the box for each schedule you use to disclose interests; **or** if you have nothing to disclose on any schedule, check the “No reportable interests” box. Please **do not** attach any blank schedules.

Part 5. Verification

Complete the verification by signing the statement and entering the date signed. Each statement must have an original “wet” signature unless filed with a secure electronic signature. (See page 4 above.) All statements must be signed under penalty of perjury and be verified by the filer pursuant to Government Code Section 81004. See Regulation 18723.1(c) for filing instructions for copies of expanded statements.

When you sign your statement, you are stating, under penalty of perjury, that it is true and correct. Only the filer has authority to sign the statement. An unsigned statement is not considered filed and you may be subject to late filing penalties.

SCHEDULE A-1

Investments

Stocks, Bonds, and Other Interests

(Ownership Interest is Less Than 10%)

Investments must be itemized.

Do not attach brokerage or financial statements.

Name

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____
(Describe)

Partnership Income Received of \$0 - \$499
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/24 ____/____/24
ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____
(Describe)

Partnership Income Received of \$0 - \$499
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/24 ____/____/24
ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____
(Describe)

Partnership Income Received of \$0 - \$499
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/24 ____/____/24
ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____
(Describe)

Partnership Income Received of \$0 - \$499
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/24 ____/____/24
ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____
(Describe)

Partnership Income Received of \$0 - \$499
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/24 ____/____/24
ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____
(Describe)

Partnership Income Received of \$0 - \$499
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/24 ____/____/24
ACQUIRED DISPOSED

Comments: _____

Instructions – Schedules A-1 and A-2 Investments

“Investment” means a financial interest in any business entity (including a consulting business or other independent contracting business) that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency’s jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more at any time during the reporting period. (See Reference Pamphlet, page 14.)

Reportable investments include:

- Stocks, bonds, warrants, and options, including those held in margin or brokerage accounts and managed investment funds (See Reference Pamphlet, page 14.)
- Sole proprietorships
- Your own business or your spouse’s or registered domestic partner’s business (See Reference Pamphlet, page 9, for the definition of “business entity.”)
- Your spouse’s or registered domestic partner’s investments even if they are legally separate property
- Partnerships (e.g., a law firm or family farm)
- Investments in reportable business entities held in a retirement account (See Reference Pamphlet, page 16.)
- If you, your spouse or registered domestic partner, and dependent children together had a 10% or greater ownership interest in a business entity or trust (including a living trust), you must disclose investments held by the business entity or trust. (See Reference Pamphlet, page 17, for more information on disclosing trusts.)
- Business trusts

You are not required to disclose:

- Government bonds, diversified mutual funds, certain funds similar to diversified mutual funds (such as exchange traded funds) and investments held in certain retirement accounts. (See Reference Pamphlet, page 14.) (Regulation 18237)
- Bank accounts, savings accounts, money market accounts and certificates of deposits
- Cryptocurrency
- Insurance policies
- Annuities
- Commodities
- Shares in a credit union
- Government bonds (including municipal bonds)

Reminders

- Do you know your agency’s jurisdiction?
- Did you hold investments at any time during the period covered by this statement?
- Code filers – your disclosure categories may only require disclosure of specific investments.

- Retirement accounts invested in non-reportable interests (e.g., insurance policies, mutual funds, or government bonds) (See Reference Pamphlet, page 16.)
- Government defined-benefit pension plans (such as CalPERS and CalSTRS plans)
- Certain interests held in a blind trust (See Reference Pamphlet, page 17.)

Use Schedule A-1 to report ownership of less than 10% (e.g., stock). Schedule C (Income) may also be required if the investment is not a stock or corporate bond. (See second example below.)

Use Schedule A-2 to report ownership of 10% or greater (e.g., a sole proprietorship).

To Complete Schedule A-1:

Do not attach brokerage or financial statements.

- Disclose the name of the business entity. Do not use acronyms for the name of the business entity, unless it is one that is commonly understood by the public.
- Provide a general description of the business activity of the entity (e.g., pharmaceuticals, computers, automobile manufacturing, or communications).
- Check the box indicating the highest fair market value of your investment during the reporting period. If you are filing a candidate or an assuming office statement, indicate the fair market value on the filing date or the date you took office, respectively. (See page 21 for more information.)
- Identify the nature of your investment (e.g., stocks, warrants, options, or bonds).
- An acquired or disposed of date is only required if you initially acquired or entirely disposed of the investment interest during the reporting period. The date of a stock dividend reinvestment or partial disposal is not required. Generally, these dates will not apply if you are filing a candidate or an assuming office statement.

Examples:

Frank Byrd holds a state agency position. Frank’s conflict of interest code requires full disclosure of investments. Frank must disclose stock holdings of \$2,000 or more in any company that is located in or does business in California, as well as those stocks held by Frank’s spouse or registered domestic partner and dependent children.

Alice Lance is a city council member. Alice has a 4% interest, worth \$5,000, in a limited partnership located in the city. Alice must disclose the partnership on Schedule A-1 and income of \$500 or more received from the partnership on Schedule C.

SCHEDULE A-2

Investments, Income, and Assets of Business Entities/Trusts

(Ownership Interest is 10% or Greater)

CALIFORNIA FORM 700

FAIR POLITICAL PRACTICES COMMISSION

Name _____

▶ 1. BUSINESS ENTITY OR TRUST

Name _____

Address (Business Address Acceptable) _____

Check one
 Trust, go to 2 Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

\$0 - \$1,999			
\$2,000 - \$10,000	____/____/24	____/____/24	
\$10,001 - \$100,000	ACQUIRED	DISPOSED	
\$100,001 - \$1,000,000			
Over \$1,000,000			

NATURE OF INVESTMENT
 Partnership Sole Proprietorship _____ Other

YOUR BUSINESS POSITION _____

▶ 1. BUSINESS ENTITY OR TRUST

Name _____

Address (Business Address Acceptable) _____

Check one
 Trust, go to 2 Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

\$0 - \$1,999			
\$2,000 - \$10,000	____/____/24	____/____/24	
\$10,001 - \$100,000	ACQUIRED	DISPOSED	
\$100,001 - \$1,000,000			
Over \$1,000,000			

NATURE OF INVESTMENT
 Partnership Sole Proprietorship _____ Other

YOUR BUSINESS POSITION _____

▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)

\$0 - \$499	\$10,001 - \$100,000
\$500 - \$1,000	OVER \$100,000
\$1,001 - \$10,000	

▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)

\$0 - \$499	\$10,001 - \$100,000
\$500 - \$1,000	OVER \$100,000
\$1,001 - \$10,000	

▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)

None or Names listed below _____

▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)

None or Names listed below _____

▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST

Check one box:
 INVESTMENT REAL PROPERTY

Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property _____

Description of Business Activity or City or Other Precise Location of Real Property _____

FAIR MARKET VALUE	IF APPLICABLE, LIST DATE:		
\$2,000 - \$10,000			
\$10,001 - \$100,000	____/____/24	____/____/24	
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED	
Over \$1,000,000			

NATURE OF INTEREST
 Property Ownership/Deed of Trust Stock Partnership

Leasehold _____ Other _____
Yrs. remaining

Check box if additional schedules reporting investments or real property are attached

▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST

Check one box:
 INVESTMENT REAL PROPERTY

Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property _____

Description of Business Activity or City or Other Precise Location of Real Property _____

FAIR MARKET VALUE	IF APPLICABLE, LIST DATE:		
\$2,000 - \$10,000			
\$10,001 - \$100,000	____/____/24	____/____/24	
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED	
Over \$1,000,000			

NATURE OF INTEREST
 Property Ownership/Deed of Trust Stock Partnership

Leasehold _____ Other _____
Yrs. remaining

Check box if additional schedules reporting investments or real property are attached

Comments: _____

Instructions – Schedule A-2

Investments, Income, and Assets of Business Entities/Trusts

Use Schedule A-2 to report investments in a business entity (including a consulting business or other independent contracting business) or trust (including a living trust) in which you, your spouse or registered domestic partner, and your dependent children, together or separately, had a 10% or greater interest, totaling \$2,000 or more, during the reporting period and which is located in, doing business in, planning to do business in, or which has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 14.) A trust located outside your agency's jurisdiction is reportable if it holds assets that are located in or doing business in the jurisdiction. Do not report a trust that contains non-reportable interests. For example, a trust containing only your personal residence not used in whole or in part as a business, your savings account, and some municipal bonds, is not reportable.

Also report on Schedule A-2 investments and real property held by that entity or trust if your pro rata share of the investment or real property interest was \$2,000 or more during the reporting period.

To Complete Schedule A-2:

Part 1. Disclose the name and address of the business entity or trust. If you are reporting an interest in a business entity, check "Business Entity" and complete the box as follows:

- Provide a general description of the business activity of the entity.
- Check the box indicating the highest fair market value of your investment during the reporting period.
- If you initially acquired or entirely disposed of this interest during the reporting period, enter the date acquired or disposed.
- Identify the nature of your investment.
- Disclose the job title or business position you held with the entity, if any (i.e., if you were a director, officer, partner, trustee, employee, or held any position of management). A business position held by your spouse is not reportable.

Part 2. Check the box indicating **your pro rata** share of the **gross** income received **by** the business entity or trust. This amount includes your pro rata share of the **gross** income **from** the business entity or trust, as well as your community property interest in your spouse's or registered domestic partner's share. Gross income is the total amount of income before deducting expenses, losses, or taxes.

Part 3. Disclose the name of each source of income that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency's jurisdiction, as follows:

- Disclose each source of income and outstanding loan **to the business entity or trust** identified in Part 1 if your pro rata share of the **gross** income (including your community property interest in your spouse's or registered domestic partner's share) to the business entity or trust from that source was \$10,000 or more during the reporting period. (See Reference Pamphlet, page 12, for examples.) Income from governmental sources may be reportable if not considered salary. See Regulation 18232. Loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status are not reportable.
- Disclose each individual or entity that was a source of commission income of \$10,000 or more during the reporting period through the business entity identified in Part 1. (See Reference Pamphlet, page 9.)

You may be required to disclose sources of income located outside your jurisdiction. For example, you may have a client who resides outside your jurisdiction who does business on a regular basis with you. Such a client, if a reportable source of \$10,000 or more, must be disclosed.

Mark "None" if you do not have any reportable \$10,000 sources of income to disclose. Phrases such as "various clients" or "not disclosing sources pursuant to attorney-client privilege" are not adequate disclosure. (See Reference Pamphlet, page 15, for information on procedures to request an exemption from disclosing privileged information.)

Part 4. Report any investments or interests in real property held or leased **by the entity or trust** identified in Part 1 if your pro rata share of the interest held was \$2,000 or more during the reporting period. Attach additional schedules or use FPPC's Form 700 Excel spreadsheet if needed.

- Check the applicable box identifying the interest held as real property or an investment.
- If investment, provide the name and description of the business entity.
- If real property, report the precise location (e.g., an assessor's parcel number or address).
- Check the box indicating the highest fair market value of your interest in the real property or investment during the reporting period. (Report the fair market value of the portion of your residence claimed as a tax deduction if you are utilizing your residence for business purposes.)
- Identify the nature of your interest.
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property or investment during the reporting period.

SCHEDULE B
Interests in Real Property
 (Including Rental Income)

Name _____

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS _____

CITY _____

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000		
\$10,001 - \$100,000	____/____/24	____/____/24
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED
Over \$1,000,000		

NATURE OF INTEREST

Ownership/Deed of Trust	Easement
Leasehold _____	_____
Yrs. remaining	Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

\$0 - \$499	\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000	

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.

None

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS _____

CITY _____

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000		
\$10,001 - \$100,000	____/____/24	____/____/24
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED
Over \$1,000,000		

NATURE OF INTEREST

Ownership/Deed of Trust	Easement
Leasehold _____	_____
Yrs. remaining	Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

\$0 - \$499	\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000	

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.

None

* You are not required to report loans from a commercial lending institution made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

NAME OF LENDER* _____

ADDRESS (Business Address Acceptable) _____

BUSINESS ACTIVITY, IF ANY, OF LENDER _____

INTEREST RATE TERM (Months/Years)

_____ %	None	_____
---------	------	-------

HIGHEST BALANCE DURING REPORTING PERIOD

\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000

Guarantor, if applicable _____

NAME OF LENDER* _____

ADDRESS (Business Address Acceptable) _____

BUSINESS ACTIVITY, IF ANY, OF LENDER _____

INTEREST RATE TERM (Months/Years)

_____ %	None	_____
---------	------	-------

HIGHEST BALANCE DURING REPORTING PERIOD

\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000

Guarantor, if applicable _____

Comments: _____

Instructions – Schedule C

Income, Loans, & Business Positions

(Income Other Than Gifts and Travel Payments)

Reporting Income:

Report the source and amount of gross income of \$500 or more you received during the reporting period. Gross income is the total amount of income before deducting expenses, losses, or taxes and includes loans other than loans from a commercial lending institution. (See Reference Pamphlet, page 12.) You must also report the source of income to your spouse or registered domestic partner if your community property share was \$500 or more during the reporting period.

The source and income must be reported only if the source is located in, doing business in, planning to do business in, or has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 14.) Reportable sources of income may be further limited by your disclosure category located in your agency's conflict of interest code.

Reporting Business Positions:

You must report your job title with each reportable business entity even if you received no income during the reporting period. Use the comments section to indicate that no income was received.

Commonly reportable income and loans include:

- Salary/wages, per diem, and reimbursement for expenses including travel payments provided by your employer
- Community property interest (50%) in your spouse's or registered domestic partner's income - **report the employer's name and all other required information**
- Income from investment interests, such as partnerships, reported on Schedule A-1
- Commission income not required to be reported on Schedule A-2 (See Reference Pamphlet, page 9.)
- Gross income from any sale, including the sale of a house or car (Report your pro rata share of the total sale price.)
- Rental income not required to be reported on Schedule B
- Prizes or awards not disclosed as gifts
- Payments received on loans you made to others
- An honorarium received prior to becoming a public official (See Reference Pamphlet, page 11.)
- Incentive compensation (See Reference Pamphlet, page 13.)

Reminders

- Code filers – your disclosure categories may not require disclosure of all sources of income.
- If you or your spouse or registered domestic partner are self-employed, report the business entity on Schedule A-2.
- Do not disclose on Schedule C income, loans, or business positions already reported on Schedules A-2 or B.

You are not required to report:

- Salary, reimbursement for expenses or per diem, or social security, disability, or other similar benefit payments received by you or your spouse or registered domestic partner from a federal, state, or local government agency.
- Stock dividends and income from the sale of stock unless the source can be identified.
- Income from a PERS retirement account.

(See Reference Pamphlet, page 13.)

To Complete Schedule C:

Part 1. Income Received/Business Position Disclosure

- Disclose the name and address of each source of income or each business entity with which you held a business position.
- Provide a general description of the business activity if the source is a business entity.
- Check the box indicating the amount of gross income received.
- Identify the consideration for which the income was received.
- For income from commission sales, check the box indicating the gross income received and list the name of each source of commission income of \$10,000 or more. (See Reference Pamphlet, page 9.) **Note: If you receive commission income on a regular basis or have an ownership interest of 10% or more, you must disclose the business entity and the income on Schedule A-2.**
- Disclose the job title or business position, if any, that you held with the business entity, even if you did not receive income during the reporting period.

Part 2. Loans Received or Outstanding During the Reporting Period

- Provide the name and address of the lender.
- Provide a general description of the business activity if the lender is a business entity.
- Check the box indicating the highest balance of the loan during the reporting period.
- Disclose the interest rate and the term of the loan.
 - For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period.
 - The term of the loan is the total number of months or years given for repayment of the loan at the time the loan was entered into.
- Identify the security, if any, for the loan.

SCHEDULE D
Income – Gifts

Name _____

▶ NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

Comments: _____

Instructions – Schedule D Income – Gifts

A gift is anything of value for which you have not provided equal or greater consideration to the donor. A gift is reportable if its fair market value is \$50 or more. In addition, multiple gifts totaling \$50 or more received during the reporting period from a single source must be reported.

It is the acceptance of a gift, not the ultimate use to which it is put, that imposes your reporting obligation. Except as noted below, you must report a gift even if you never used it or if you gave it away to another person.

If the exact amount of a gift is unknown, you must make a good faith estimate of the item's fair market value. Listing the value of a gift as "over \$50" or "value unknown" is not adequate disclosure. In addition, if you received a gift through an intermediary, you must disclose the name, address, and business activity of both the donor and the intermediary. You may indicate an intermediary either in the "source" field after the name or in the "comments" section at the bottom of Schedule D.

Commonly reportable gifts include:

- Tickets/passes to sporting or entertainment events
- Tickets/passes to amusement parks
- Parking passes not used for official agency business
- Food, beverages, and accommodations, including those provided in direct connection with your attendance at a convention, conference, meeting, social event, meal, or like gathering
- Rebates/discounts not made in the regular course of business to members of the public without regard to official status
- Wedding gifts (See Reference Pamphlet, page 17)
- An honorarium received prior to assuming office (You may report an honorarium as income on Schedule C, rather than as a gift on Schedule D, if you provided services of equal or greater value than the payment received. See Reference Pamphlet, page 11.)
- Transportation and lodging (See Schedule E.)
- Forgiveness of a loan received by you

Reminders

- Gifts from a single source are subject to a \$630 limit for calendar years 2025 and 2026. The gift limit in calendar year 2024 was \$590. (See Reference Pamphlet, page 11.)
- Code filers – you only need to report gifts from reportable sources.

You are not required to disclose:

- Gifts that were not used and that, within 30 days after receipt, were returned to the donor or delivered to a charitable organization or government agency without being claimed by you as a charitable contribution for tax purposes
- Gifts from your spouse or registered domestic partner, child, parent, grandparent, grandchild, brother, sister, and certain other family members (See Regulation 18942 for a complete list.). The exception does not apply if the donor was acting as an agent or intermediary for a reportable source who was the true donor.
- Gifts of similar value exchanged between you and an individual, other than a lobbyist registered to lobby your state agency, on holidays, birthdays, or similar occasions
- Gifts of informational material provided to assist you in the performance of your official duties (e.g., books, pamphlets, reports, calendars, periodicals, or educational seminars)
- A monetary bequest or inheritance (However, inherited investments or real property may be reportable on other schedules.)
- Personalized plaques or trophies with an individual value of less than \$250
- Campaign contributions
- Up to two tickets, for your own use, to attend a fundraiser for a campaign committee or candidate, or to a fundraiser for an organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code. The ticket must be received from the organization or committee holding the fundraiser.
- Gifts given to members of your immediate family if the source has an established relationship with the family member and there is no evidence to suggest the donor had a purpose to influence you. (See Regulation 18943.)
- Free admission, food, and nominal items (such as a pen, pencil, mouse pad, note pad or similar item) available to all attendees, at the event at which the official makes a speech (as defined in Regulation 18950(b)(2)), so long as the admission is provided by the person who organizes the event.
- Any other payment not identified above, that would otherwise meet the definition of gift, where the payment is made by an individual who is not a lobbyist registered to lobby the official's state agency, where it is clear that the gift was made because of an existing personal or business relationship unrelated to the official's position and there is no evidence whatsoever at the time the gift is made to suggest the donor had a purpose to influence you.

To Complete Schedule D:

- Disclose the full name (not an acronym), address, and, if a business entity, the business activity of the source.
- Provide the date (month, day, and year) of receipt, and disclose the fair market value and description of the gift.

SCHEDULE E
Income – Gifts
Travel Payments, Advances,
and Reimbursements

Name _____

- Mark either the gift or income box.
- Mark the “501(c)(3)” box for a travel payment received from a nonprofit 501(c)(3) organization or the “Speech” box if you made a speech or participated in a panel. Per Government Code Section 89506, these payments may not be subject to the gift limit. However, they may result in a disqualifying conflict of interest.
- For gifts of travel, provide the travel destination.

▶ NAME OF SOURCE *(Not an Acronym)* _____

ADDRESS *(Business Address Acceptable)* _____

CITY AND STATE _____

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

DATE(S): ____/____/____ - ____/____/____ AMT: \$ _____
(If gift)

▶ MUST CHECK ONE: Gift **-or-** Income

 Made a Speech/Participated in a Panel _____

 Other - Provide Description _____

▶ If Gift, Provide Travel Destination _____

▶ NAME OF SOURCE *(Not an Acronym)* _____

ADDRESS *(Business Address Acceptable)* _____

CITY AND STATE _____

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

DATE(S): ____/____/____ - ____/____/____ AMT: \$ _____
(If gift)

▶ MUST CHECK ONE: Gift **-or-** Income

 Made a Speech/Participated in a Panel _____

 Other - Provide Description _____

▶ If Gift, Provide Travel Destination _____

▶ NAME OF SOURCE *(Not an Acronym)* _____

ADDRESS *(Business Address Acceptable)* _____

CITY AND STATE _____

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

DATE(S): ____/____/____ - ____/____/____ AMT: \$ _____
(If gift)

▶ MUST CHECK ONE: Gift **-or-** Income

 Made a Speech/Participated in a Panel _____

 Other - Provide Description _____

▶ If Gift, Provide Travel Destination _____

▶ NAME OF SOURCE *(Not an Acronym)* _____

ADDRESS *(Business Address Acceptable)* _____

CITY AND STATE _____

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

DATE(S): ____/____/____ - ____/____/____ AMT: \$ _____
(If gift)

▶ MUST CHECK ONE: Gift **-or-** Income

 Made a Speech/Participated in a Panel _____

 Other - Provide Description _____

▶ If Gift, Provide Travel Destination _____

Comments: _____

Instructions – Schedule E Travel Payments, Advances, and Reimbursements

Travel payments reportable on Schedule E include advances and reimbursements for travel and related expenses, including lodging and meals.

Gifts of travel may be subject to the gift limit. In addition, certain travel payments are reportable gifts, but are not subject to the gift limit. To avoid possible misinterpretation or the perception that you have received a gift in excess of the gift limit, you may wish to provide a specific description of the purpose of your travel. (See the FPPC fact sheet entitled "Limitations and Restrictions on Gifts, Honoraria, Travel, and Loans" to read about travel payments under section 89506(a).)

You are not required to disclose:

- Travel payments received from any state, local, or federal government agency for which you provided services equal or greater in value than the payments received, such as reimbursement for travel on agency business from your government agency employer.
- A payment for travel from another local, state, or federal government agency and related per diem expenses when the travel is for education, training or other inter-agency programs or purposes.
- Travel payments received from your employer in the normal course of your employment that are included in the income reported on Schedule C.
- A travel payment that was received from a nonprofit entity exempt from taxation under Internal Revenue Code Section 501(c)(3) for which you provided equal or greater consideration, such as reimbursement for travel on business for a 501(c)(3) organization for which you are a board member.

Note: Certain travel payments may not be reportable if reported via email on Form 801 by your agency.

To Complete Schedule E:

- Disclose the full name (not an acronym) and address of the source of the travel payment.
- Identify the business activity if the source is a business entity.
- Check the box to identify the payment as a gift or income, report the amount, and disclose the date(s).
 - **Travel payments are gifts** if you did not provide services that were equal to or greater in value than the payments received. You must disclose gifts totaling \$500 or more from a single source during the period covered by the statement.

When reporting travel payments that are gifts, you must provide a description of the gift, the **date(s)** received, and the **travel destination**.

- **Travel payments are income** if you provided services that were equal to or greater in value than the

payments received. You must disclose income totaling \$500 or more from a single source during the period covered by the statement. You have the burden of proving the payments are income rather than gifts. When reporting travel payments as income, you must describe the services you provided in exchange for the payment. You are not required to disclose the date(s) for travel payments that are income.

Example:

City council member MaryClaire Chandler is the chair of a 501(c)(6) trade association, and the association pays for MaryClaire's travel to attend its meetings. Because MaryClaire is deemed to be providing equal or greater consideration for the travel payment by virtue of serving on the board, this payment may be reported as income. Payments for MaryClaire to attend other events for which they are not providing services are likely considered gifts.

▶ NAME OF SOURCE (Not an Acronym)	
Health Services Trade Association	
ADDRESS (Business Address Acceptable)	
1230 K Street, Suite 610	
CITY AND STATE	
Sacramento, CA	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
Association of Healthcare Workers	
DATE(S):	AMT: \$ 550.00
(if gift)	
▶ MUST CHECK ONE: <input type="checkbox"/> Gift -or- <input checked="" type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description <u>Travel reimbursement for board meeting.</u>	
▶ If Gift, Provide Travel Destination _____	

Note that the same payment from a 501(c)(3) would NOT be reportable.

Example:

Mayor Kim travels to China on a trip organized by China Silicon Valley Business Development, a California nonprofit, 501(c)(6) organization. The Chengdu Municipal People's Government pays for Mayor Kim's airfare and travel costs, as well as meals and lodging during the trip. The trip's agenda shows that the trip's purpose is to promote job creation and economic activity in China and in Silicon Valley, so the trip is reasonably related to a governmental purpose.

▶ NAME OF SOURCE (Not an Acronym)	
Chengdu Municipal People's Government	
ADDRESS (Business Address Acceptable)	
2 Caoshi St. CaoShiJie, Qingyang Qu, Chengdu Shi,	
CITY AND STATE	
Sichuan Sheng, China, 610000	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
DATE(S):	AMT: \$ 3,874.38
(if gift)	
▶ MUST CHECK ONE: <input checked="" type="checkbox"/> Gift -or- <input type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description <u>Travel reimbursement for trip to China.</u>	
▶ If Gift, Provide Travel Destination <u>Sichuan Sheng, China</u>	

Thus, Mayor Kim must report the gift of travel, but the gift is exempt from the gift limit. In this case, the travel payments are not subject to the gift limit because the source is a foreign government and because the travel is reasonably related to a governmental purpose. (Section 89506(a)(2).) Note that Mayor Kim could be disqualified from participating in or making decisions about The Chengdu Municipal People's Government for 12 months. Also note that if China Silicon Valley Business Development (a 501(c)(6) organization) paid for the travel costs rather than the governmental organization, the payments would be subject to the gift limits. (See the FPPC fact sheet, Limitations and Restrictions on Gifts, Honoraria, Travel and Loans, at www.fppc.ca.gov.)

Restrictions and Prohibitions

The Political Reform Act (Gov. Code Sections 81000-91014) requires most state and local government officials and employees to publicly disclose their economic interests including personal assets and income. The Act's conflict of interest provisions also disqualify a public official from taking part in a governmental decision if it is reasonably foreseeable that the decision will have a material financial effect on these economic interests as well as the official's personal finances and those of immediate family. (Gov. Code Sections 87100 and 87103.) The Fair Political Practices Commission (FPPC) is the state agency responsible for issuing the attached Statement of Economic Interests, Form 700, and for interpreting the Act's provisions.

Gift Prohibition

Gifts received by most state and local officials, employees, and candidates are subject to a limit. In 2025-2026, the gift limit increased to \$630 from a single source during a calendar year. The gift limit in calendar year 2024 was \$590.

Additionally, state officials, state candidates, and certain state employees are subject to a \$10 limit per calendar month on gifts from lobbyists and lobbying firms registered with the Secretary of State. See Reference Pamphlet, page 11.

State and local officials and employees should check with their agency to determine if other restrictions apply.

Disqualification

Public officials are, under certain circumstances, required to disqualify themselves from making, participating in, or attempting to influence governmental decisions that will affect their economic interests. This may include interests they are not required to disclose. For example, a personal residence is often not reportable, but may be grounds for disqualification. Specific disqualification requirements apply to 87200 filers (e.g., city councilmembers, members of boards of supervisors, planning commissioners, etc.). These officials must publicly identify the economic interest that creates a conflict of interest and leave the room before a discussion or vote takes place at a public meeting. For more information, consult Government Code Section 87105, Regulation 18707, and the Guide to Recognizing Conflicts of Interest page at www.fppc.ca.gov.

Honorarium Ban

Most state and local officials, employees, and candidates are prohibited from accepting an honorarium for any speech given, article published, or attendance at a conference, convention, meeting, or like gathering. (See Reference Pamphlet, page 11.)

Loan Restrictions

Certain state and local officials are subject to restrictions on loans. (See Reference Pamphlet, page 15.)

Post-Governmental Employment

There are restrictions on representing clients or employers before former agencies. The provisions apply to elected state officials, most state employees, local elected officials, county chief administrative officers, city managers, including the chief administrator of a city, and general managers or chief administrators of local special districts and JPAs. The FPPC website has fact sheets explaining the provisions.

Late Filing

The filing officer who retains originally-signed or electronically filed statements of economic interests may impose on an individual a fine for any statement that is filed late. The fine is \$10 per day up to a maximum of \$100. Late filing penalties may be reduced or waived under certain circumstances.

Persons who fail to timely file their Form 700 may be referred to the FPPC's Enforcement Division (and, in some cases, to the Attorney General or district attorney) for investigation and possible prosecution. In addition to the late filing penalties, a fine of up to \$5,000 per violation may be imposed.

For assistance concerning reporting, prohibitions, and restrictions under the Act:

- Email questions to advice@fppc.ca.gov.
- Call the FPPC toll-free at (866) 275-3772.

Form 700 is a Public Document Public Access Must Be Provided

Statements of Economic Interests are public documents. The filing officer must permit any member of the public to inspect and receive a copy of any statement.

- Statements must be available as soon as possible during the agency's regular business hours, but in any event not later than the second business day after the statement is received. Access to the Form 700 is not subject to the Public Records Act procedures.
- No conditions may be placed on persons seeking access to the forms.
- No information or identification may be required from persons seeking access.
- Reproduction fees of no more than 10 cents per page may be charged.

Questions and Answers

General

- Q. What is the reporting period for disclosing interests on an assuming office statement or a candidate statement?
- A. On an assuming office statement, disclose all reportable investments, interests in real property, and business positions held on the date you assumed office. In addition, you must disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you assumed office.

On a candidate statement, disclose all reportable investments, interests in real property, and business positions held on the date you file your declaration of candidacy. You must also disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you file your declaration of candidacy.

- Q. I hold two other board positions in addition to my position with the county. Must I file three statements of economic interests?
- A. Yes, three are required. However, you may instead complete an expanded statement listing the county and the two boards on the Cover Page or an attachment as the agencies for which you will be filing. Disclose all reportable economic interests in all three jurisdictions on the expanded statement. File the expanded statement for your primary position providing an original “wet” signature unless filed with a secure electronic signature. (See page 4 above.) File copies of the expanded statement with the other two agencies as required by Regulation 18723.1(c). Remember to complete separate statements for positions that you leave or assume during the year.
- Q. I am a department head who recently began acting as city manager. Should I file as the city manager?
- A. Yes. File an assuming office statement as city manager. Persons serving as “acting,” “interim,” or “alternate” must file as if they hold the position because they are or may be performing the duties of the position.

- Q. My spouse and I are currently separated and in the process of obtaining a divorce. Must I still report my spouse’s income, investments, and interests in real property?
- A. Yes. A public official must continue to report a spouse’s economic interests until such time as dissolution of marriage proceedings is final. However, if a separate property agreement has been reached prior to that time, your estranged spouse’s income may not have to be reported. Contact the FPPC for more information.
- Q. As a designated employee, I left one state agency to work for another state agency. Must I file a leaving office statement?
- A. Yes. You may also need to file an assuming office statement for the new agency.

Investment Disclosure

- Q. I have an investment interest in shares of stock in a company that does not have an office in my jurisdiction. Must I still disclose my investment interest in this company?
- A. Probably. The definition of “doing business in the jurisdiction” is not limited to whether the business has an office or physical location in your jurisdiction. (See Reference Pamphlet, page 14.)
- Q. My spouse and I have a living trust. The trust holds rental property in my jurisdiction, our primary residence, and investments in diversified mutual funds. I have full disclosure. How is this trust disclosed?
- A. Disclose the name of the trust, the rental property and its income on Schedule A-2. Your primary residence and investments in diversified mutual funds registered with the SEC are not reportable.
- Q. I am required to report all investments. I have an IRA that contains stocks through an account managed by a brokerage firm. Must I disclose these stocks even though they are held in an IRA and I did not decide which stocks to purchase?
- A. Yes. Disclose on Schedule A-1 or A-2 any stock worth \$2,000 or more in a business entity located in or doing business in your jurisdiction.

Questions and Answers Continued

- Q. The value of my stock changed during the reporting period. How do I report the value of the stock?
- A. You are required to report the highest value that the stock reached during the reporting period. You may use your monthly statements to determine the highest value. You may also use the entity's website to determine the highest value. You are encouraged to keep a record of where you found the reported value. Note that for an assuming office statement, you must report the value of the stock on the date you assumed office.
- Q. I am the sole owner of my business, an S-Corporation. I believe that the nature of the business is such that it cannot be said to have any "fair market value" because it has no assets. I operate the corporation under an agreement with a large insurance company. My contract does not have resale value because of its nature as a personal services contract. Must I report the fair market value for my business on Schedule A-2 of the Form 700?
- A. Yes. Even if there are no *tangible* assets, intangible assets, such as relationships with companies and clients are commonly sold to qualified professionals. The "fair market value" is often quantified for other purposes, such as marital dissolutions or estate planning. In addition, the IRS presumes that "personal services corporations" have a fair market value. A professional "book of business" and the associated goodwill that generates income are not without a determinable value. The Form 700 does not require a precise fair market value; it is only necessary to check a box indicating the broad range within which the value falls.
- Q. I own stock in IBM and must report this investment on Schedule A-1. I initially purchased this stock in the early 1990s; however, I am constantly buying and selling shares. Must I note these dates in the "Acquired" and "Disposed" fields?
- A. No. You must only report dates in the "Acquired" or "Disposed" fields when, during the reporting period, you initially purchase a reportable investment worth \$2,000 or more or when you dispose of the entire investment. You are not required to track the partial trading of an investment.
- Q. On last year's filing I reported stock in Encoe valued at \$2,000 - \$10,000. Late last year the value of this stock fell below and remains at less than \$2,000. How should this be reported on this year's statement?
- A. You are not required to report an investment if the value was less than \$2,000 during the **entire** reporting period. However, because a disposed date is not required for stocks that fall below \$2,000, you may want to report the stock and note in the "comments" section that the value fell below \$2,000. This would be for informational purposes only; it is not a requirement.
- Q. We have a Section 529 account set up to save money for our son's college education. Is this reportable?
- A. If the Section 529 account contains reportable interests (e.g., common stock valued at \$2,000 or more), those interests are reportable (not the actual Section 529 account). If the account contains solely mutual funds, then nothing is reported.

Income Disclosure

- Q. I reported a business entity on Schedule A-2. Clients of my business are located in several states. Must I report all clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2, Part 3?
- A. No, only the clients located in or doing business on a regular basis in your jurisdiction must be disclosed.
- Q. I believe I am not required to disclose the names of clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2 because of their right to privacy. Is there an exception for reporting clients' names?
- A. Regulation 18740 provides a procedure for requesting an exemption to allow a client's name not to be disclosed if disclosure of the name would violate a legally recognized privilege under California or Federal law. This regulation may be obtained from our website at www.fppc.ca.gov. (See Reference Pamphlet, page 15.)

Questions and Answers Continued

Q. I am sole owner of a private law practice that is not reportable based on my limited disclosure category. However, some of the sources of income to my law practice are from reportable sources. Do I have to disclose this income?

A. Yes, even though the law practice is not reportable, reportable sources of income to the law practice of \$10,000 or more must be disclosed. This information would be disclosed on Schedule C with a note in the “comments” section indicating that the business entity is not a reportable investment. The note would be for informational purposes only; it is not a requirement.

Q. I am the sole owner of my business. Where do I disclose my income - on Schedule A-2 or Schedule C?

A. Sources of income to a business in which you have an ownership interest of 10% or greater are disclosed on Schedule A-2. (See Reference Pamphlet, page 9.)

Q. My spouse is a partner in a four-person firm where all of their business is based on their own billings and collections from various clients. How do I report my community property interest in this business and the income generated in this manner?

A. If your spouse's investment in the firm is 10% or greater, disclose 100% of your spouse's share of the business on Schedule A-2, Part 1 and 50% of your spouse's income on Schedule A-2, Parts 2 and 3. For example, a client of your spouse's must be a source of at least \$20,000 during the reporting period before the client's name is reported.

Q. How do I disclose my spouse's or registered domestic partner's salary?

A. Report the name of the employer as a source of income on Schedule C.

Q. I am a doctor. For purposes of reporting \$10,000 sources of income on Schedule A-2, Part 3, are the patients or their insurance carriers considered sources of income?

A. If your patients exercise sufficient control by selecting you instead of other doctors, then your patients, rather than their insurance carriers, are sources of income to you. (See Reference Pamphlet, page 15.)

Q. I received a loan from my grandfather to purchase my home. Is this loan reportable?

A. No. Loans received from family members are not reportable.

Q. Many years ago, I loaned my parents several thousand dollars, which they paid back this year. Do I need to report this loan repayment on my Form 700?

A. No. Payments received on a loan made to a family member are not reportable.

Real Property Disclosure

Q. During this reporting period we switched our principal place of residence into a rental. I have full disclosure and the property is located in my agency's jurisdiction, so it is now reportable. Because I have not reported this property before, do I need to show an “acquired” date?

A. No, you are not required to show an “acquired” date because you previously owned the property. However, you may want to note in the “comments” section that the property was not previously reported because it was used exclusively as your residence. This would be for informational purposes only; it is not a requirement.

Q. I am a city manager, and I own a rental property located in an adjacent city, but one mile from the city limit. Do I need to report this property interest?

A. Yes. You are required to report this property because it is located within 2 miles of the boundaries of the city you manage.

Q. Must I report a home that I own as a personal residence for my daughter?

A. You are not required to disclose a home used as a personal residence for a family member unless you receive income from it, such as rental income.

Q. I am a co-signer on a loan for a rental property owned by a friend. Since I am listed on the deed of trust, do I need to report my friend's property as an interest in real property on my Form 700?

A. No. Simply being a co-signer on a loan for property does not create a reportable interest in that real property.

Questions and Answers Continued

Gift Disclosure

- Q. If I received a reportable gift of two tickets to a concert valued at \$100 each, but gave the tickets to a friend because I could not attend the concert, do I have any reporting obligations?
- A. Yes. Since you accepted the gift and exercised discretion and control of the use of the tickets, you must disclose the gift on Schedule D.
- Q. Julia and Jared Benson, a married couple, want to give a piece of artwork to a county supervisor. Is each spouse considered a separate source for purposes of the gift limit and disclosure?
- A. Yes, each spouse may make a gift valued at the gift limit during a calendar year. For example, during 2025 the gift limit was \$630, so the Bensons may have given the supervisor artwork valued at no more than \$1,260. The supervisor must identify Jared and Julia Benson as the sources of the gift.
- Q. I am a Form 700 filer with full disclosure. Our agency holds a holiday raffle to raise funds for a local charity. I bought \$10 worth of raffle tickets and won a gift basket valued at \$120. The gift basket was donated by Doug Brewer, a citizen in our city. At the same event, I bought raffle tickets for, and won a quilt valued at \$70. The quilt was donated by a coworker. Are these reportable gifts?
- A. Because the gift basket was donated by an outside source (not an agency employee), you have received a reportable gift valued at \$110 (the value of the basket less the consideration paid). The source of the gift is Doug Brewer and the agency is disclosed as the intermediary. Because the quilt was donated by an employee of your agency, it is not a reportable gift.
- Q. My agency is responsible for disbursing grants. An applicant (501(c)(3) organization) met with agency employees to present its application. At this meeting, the applicant provided food and beverages. Would the food and beverages be considered gifts to the employees? These employees are designated in our agency's conflict of interest code and the applicant is a reportable source of income under the code.
- A. Yes. If the value of the food and beverages consumed by any one filer, plus any other gifts received from the same source during the reporting period total \$50 or more, the food and beverages would be reported using the fair market value and would be subject to the gift limit.
- Q. I received free admission to an educational conference related to my official duties. Part of the conference fees included a round of golf. Is the value of the golf considered informational material?
- A. No. The value of personal benefits, such as golf, attendance at a concert, or sporting event, are gifts subject to reporting and limits.

**2024/2025
Form 700
Statement of
Economic Interests**



**Reference
Pamphlet**

California Fair Political Practices Commission

1102 Q Street, Suite 3050 • Sacramento, CA 95811

Email advice: advice@fppc.ca.gov

Toll-free advice line: 1 (866) ASK-FPPC • (866) 275-3772

Telephone: (916) 322-5660 • Website: www.fppc.ca.gov

Contents

- Who Must File Page 3
- Types of Form 700 Filings..... Page 4
- Where to File..... Page 5
- When to File..... Page 7
- Terms & Definitions Page 9

Who Must File

1. Officials and Candidates Specified in Gov. Code Section 87200 and Members of Boards and Commissions of Newly Created Agencies

The Act requires the following individuals to fully disclose their personal assets and income described in Form 700, Statement of Economic Interests:

State Offices

- Governor
- Lieutenant Governor
- Attorney General
- Controller
- Insurance Commissioner
- Secretary of State
- Treasurer
- Members of the State Legislature
- Superintendent of Public Instruction
- State Board of Equalization Members
- Public Utilities Commissioners
- State Energy Resources Conservation and Development Commissioners
- State Coastal Commissioners
- Fair Political Practices Commissioners
- State public officials (including employees and consultants) who manage public investments
- Elected members of and candidates for the Board of Administration of the California Public Employees' Retirement System
- Elected members of and candidates for the Teachers' Retirement Board
- Members of the High Speed Rail Authority

Other officials and employees of state boards, commissions, agencies, and departments file Form 700 as described in Part 2 on this page.

Judicial Offices

- Supreme, Appellate, and Superior Court Judges
- Court Commissioners
- Retired Judges, Pro-Tem Judges, and part-time Court Commissioners who serve or expect to serve 30 days or more in a calendar year

County and City Offices

- Members of Boards of Supervisors
- Mayors and Members of City Councils
- Chief Administrative Officers
- District Attorneys
- County Counsels
- City Attorneys
- City Managers
- Planning Commissioners
- County and City Treasurers
- County and city public officials (including employees and consultants) who manage public investments

Members of Newly Created Boards and Commissions

Generally, such a member must file an assuming office statement within 30 days as well as subsequent statements until the member's position is designated in a conflict of interest code. See Regulation 18754.

2. State and Local Officials, Employees, Candidates, and Consultants Designated in a Conflict of Interest Code ("Code Filers")

The Act requires every state and local government agency to adopt a unique conflict of interest code. The code lists each position within the agency filled by individuals who make or participate in making governmental decisions that could affect their personal economic interests.

The code requires individuals holding those positions to periodically file Form 700 disclosing certain personal economic interests as determined by the code's "disclosure categories." These individuals are called "designated employees" or "code filers."

Obtain your disclosure categories from your agency – they are not contained in the Form 700. Persons with broad decisionmaking authority must disclose more interests than those in positions with limited discretion. For example, you may be required to disclose only investments and business positions in or income (including loans, gifts, and travel payments) from businesses of the type that contract with your agency, or you may not be required to disclose real property interests.

In addition, certain consultants to public agencies may qualify as public officials because they make, participate in making, or act in a staff capacity for governmental decisions. Agencies determine who is a consultant and the level of disclosure and may use Form 805.

Note: An official who holds a position specified in Gov. Code Section 87200 is not required to file statements under the conflict of interest code of any agency that has the same or a smaller jurisdiction (for example, a state legislator who also sits on a state or local board or commission).

Employees in Newly Created Positions of Existing Agencies

An individual hired for a position not yet covered under an agency's conflict of interest code must file Form 700 if the individual serves in a position that makes or participates in making governmental decisions. These individuals must file under the agency's broadest disclosure category until the code is amended to include the new position unless the agency has provided in writing a limited disclosure requirement. The Form 804 may be used to satisfy this requirement.

Types of Form 700 Filings

Assuming Office Statement:

If you are a newly appointed official or are newly employed in a position designated, or that will be designated, in a state or local agency's conflict of interest code, your assuming office date is the date you were sworn in or otherwise authorized to serve in the position. If you are a newly elected official, your assuming office date is the date you were sworn in.

- Report: Investments, interests in real property, and business positions held on the date you assumed the office or position must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date you assumed the office or position.

For positions subject to confirmation by the State Senate or the Commission on Judicial Appointments, your assuming office date is the date you were appointed or nominated to the position.

- Example: Maria Lopez was nominated by the Governor to serve on a state agency board that is subject to state Senate confirmation. The assuming office date is the date Maria's nomination is submitted to the Senate. Maria must report investments, interests in real property, and business positions she holds on that date, and income (including loans, gifts, and travel payments) received during the 12 months prior to that date.

If your office or position has been added to a newly adopted or newly amended conflict of interest code, use the effective date of the code or amendment, whichever is applicable.

- Report: Investments, interests in real property, and business positions held on the effective date of the code or amendment must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the effective date of the code or amendment.

Annual Statement:

Generally, the period covered is January 1, 2024, through December 31, 2024. If the period covered by the statement is different than January 1, 2024, through December 31, 2024, (for example, you assumed office between October 1, 2023, and December 31, 2023 or you are combining statements), you must specify the period covered.

- Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement must be reported. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2024.

- If your disclosure category changes during a reporting period, disclose under the old category until the effective date of the conflict of interest code amendment and disclose under the new disclosure category through the end of the reporting period.

Leaving Office Statement:

Generally, the period covered is January 1, 2024, through the date you stopped performing the duties of your position. If the period covered differs from January 1, 2024, through the date you stopped performing the duties of your position (for example, you assumed office between October 1, 2023, and December 31, 2023, or you are combining statements), the period covered must be specified. The reporting period can cover parts of two calendar years.

- Report: Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2024.

Candidate Statement:

If you are filing a statement in connection with your candidacy for state or local office, investments, interests in real property, and business positions held on the date of filing your declaration of candidacy must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date of filing your declaration of candidacy is reportable. Do not change the preprinted dates on Schedules A-1, A-2, and B.

Candidates running for local elective offices (e.g., county sheriffs, city clerks, school board trustees, or water district board members) must file candidate statements, as required by the conflict of interest code for the elected position. The code may be obtained from the agency of the elected position.

Amendments:

If you discover errors or omissions on any statement, file an amendment as soon as possible. You are only required to amend the schedule that needs to be revised; it is not necessary to refile the entire form. The amended schedule(s) is attached to your original filed statement. Obtain amendment schedules from the FPPC website at www.fppc.ca.gov.

Where to File

1. Officials Specified in Government. Code Sections 87500 (See Form 700, page 3) and 87200 (See Reference Pamphlet, page 3):

Depending upon the office, some filing officials listed below will retain a copy of your statement and forward the original to the FPPC. Certain filers listed under Section 87500 are required to file electronically with the FPPC.

Please see the next page for a list of officials specified in Sections 87500 and 87200 and where they should file.

Note: Individuals that invest public funds for a city or county agency must file Form 700 with the agency. Unlike most other 87200 filers, the original statement will **not** be forwarded to the FPPC pursuant to Regulation 18753.

2. Code Filers — State and Local Officials, Employees, Candidates, and Consultants Designated in a Conflict of Interest Code:

File with your agency, board, or commission unless otherwise specified in your agency's conflict of interest code. In most cases, the agency, board, or commission will retain the statements.

Candidates for local elective offices designated in a conflict of interest code file with the elections office where the declaration of candidacy or other nomination documents are filed.

3. Members of Newly Created Boards and Commissions:

File with your agency or with your agency's code reviewing body. See Regulation 18754.

State Senate and Assembly staff members file statements directly with the FPPC.

Exceptions:

- Elected state officers are not required to file statements under any agency's conflict of interest code.
- Filers listed in Section 87200 are not required to file statements under any agency's conflict of interest code in the same jurisdiction. For example, a county supervisor who is appointed to serve in an agency with jurisdiction in the same county has no additional filing obligations.

4. Positions Not Yet Covered Under a Conflict of Interest Code

An individual hired for a position not yet covered under an agency's conflict of interest code must file Form 700 if the individual serves in a position that makes or participates in making governmental decisions. These individuals must file under the broadest disclosure category until the code is amended to include the new position unless the agency has provided in writing a limited disclosure requirement. Agencies may use FPPC Form 804 for this disclosure. Such individuals are referred to as "code filers." See Regulation 18734.

Where to File - (continued)

Filers	Where to File
87500 Filers - Statewide Elective Officers and Candidates: <ul style="list-style-type: none"> • Governor • Lieutenant Governor • Attorney General • Insurance Commissioner • Controller • Secretary of State • Treasurer • Superintendent of Public Instruction • Member of the Board of Equalization 	Electronically with FPPC
87500 Filers - State Officeholders and Candidates: <ul style="list-style-type: none"> • Members of and candidates for the Legislature • Designated employees of the Legislature directed to file directly with the FPPC by the house of the Legislature by which they are employed • Members of the Public Utilities Commission, State Energy Resources Conservation and Development Commission, or California Coastal Commission • Members of a state licensing or regulatory board, bureau, or commission • Members of the Fair Political Practices Commission • Member of the Board of Administration of the Public Employees Retirement System (CalPERS) • Member of the Teachers' Retirement Board (CalSTRS) • Appointed members to a state board, commission, or similar multimember body of the state if the FPPC has been designated as the filing officer in the conflict of interest code of the respective board, commission, or body. (Please contact your agency for a copy of your agency's conflict of interest code.) 	Electronically with FPPC
87500 Filers - County, City, and Multi-County Officeholders and Candidates: <ul style="list-style-type: none"> • Judges, court commissioners, or candidates for judge • Officeholder or candidate for the office of district attorney, county counsel, county treasurer, or county board of supervisors • Officeholder or candidate for the office of city council member, city treasurer, city attorney, or mayor • County chief administrative officer, city manager, or if there is no city manager, the chief administrative officer • County or city planning commissioner • Head of a local government agency or member of a local government board or commission, if the FPPC has been designated as the filing officer in the conflict of interest code of the respective agency, board, or commission. (Please contact your agency for a copy of your agency's conflict of interest code.) • Designated employees of more than one joint powers insurance agency who elect to file a multiagency statement pursuant to Section 87350 	Electronically with FPPC

Filers	Where to File
87200 Filers (Not Listed in Section 87500) <ul style="list-style-type: none"> State offices Multi-County offices 	File with your agency, board, or commission unless otherwise specified in your agency's code. Some filers may be required to file their statements directly with the FPPC. Please contact your agency for a copy of your agency's conflict of interest code.
Candidates, for offices not listed in Section 87500: <ul style="list-style-type: none"> County offices (e.g., candidates running for local elective office that are designated in a conflict of interest code) City offices (e.g., candidates running for local elective office that are designated in a conflict of interest code) Multi-county offices 	<p>File with your county elections official</p> <p>File with your City Clerk</p> <p>File with your county elections official with whom you file your declaration of candidacy</p>

When to File

Assuming Office Statements:

Filer	Deadline
Elected officials	30 days after assuming office
Appointed positions specified in Gov. Code Section 87200 or Members of newly created boards and commissions not covered by a conflict of interest code	30 days after assuming office or 10 days after appointment or nomination if subject to Senate or judicial confirmation
Other appointed positions (including those held by newly-hired employees) that are or will be designated in a conflict of interest code	30 days after assuming office (30 days after appointment or nomination if subject to Senate confirmation)
Positions newly added to a new or amended conflict of interest code	30 days after the effective date of the code or code amendment

Exceptions:

- Elected state officers who assume office in December or January are not required to file an assuming office statement, but will file the next annual statement due.
- If you complete a term of office and, within 30 days, begin a new term of the same office (for example, you are reelected or reappointed), you are not required to file an assuming office statement. Instead, you will simply file the next annual statement due.
- If you leave an office specified in Gov. Code Section 87200 and, within 45 days, you assume another office or position specified in Section 87200 that has the same jurisdiction (for example, a city planning commissioner elected as mayor), you are not required to file an assuming office statement. Instead, you will simply file the next annual statement due.
- If you transfer from one designated position to another designated position within the same agency, contact your filing officer or the FPPC to determine your filing obligations.
- If a due date falls on a weekend or an official state holiday, the due date is the next regular business day.

Late statements are subject to a late fine of \$10 per day per position up to \$100 for each day the statement is late.

Annual Statements:

1. Elected state officers (including members of the state legislature, members elected to the Board of Administration of the California Public Employees' Retirement System and members elected to the Teachers' Retirement Board);
Judges and court commissioners; and
Members of state boards and commissions specified in Gov. Code Section 87200:
File no later than **Monday, March 3, 2025**.
2. County and city officials specified in Gov. Code Section 87200:
File no later than **Tuesday, April 1, 2025**.
3. Multi-County officials:
File no later than **Tuesday, April 1, 2025**.
4. State and local officials and employees designated in a conflict of interest code:
File on the date prescribed in the code (April 1 for most filers).

Exception:

If you assumed office between October 1, 2024, and December 31, 2024, and filed an assuming office statement, you are not required to file an annual statement until March 2, 2026, or April 1, 2026, whichever is applicable. The annual statement will cover the day after you assumed office through December 31, 2025.

Incumbent officeholders who file candidate statements also must file annual statements by the specified deadlines.

When to File - (continued)

Leaving Office Statements:

Leaving office statements must be filed no later than 30 days after leaving the office or position.

Exceptions:

- If you complete a term of office and, within 30 days, begin a new term of the same office (for example, you are reelected or reappointed), you are not required to file a leaving office statement. Instead, you will simply file the next annual statement due.
- If you leave an office specified in Gov. Code Section 87200 and, within 45 days, you assume another office or position specified in Section 87200 that has the same jurisdiction (for example, a city planning commissioner elected as mayor), you are not required to file a leaving office statement. Instead, you will simply file the next annual statement due.
- If you transfer from one designated position to another designated position within the same agency, contact your filing officer or the FPPC to determine your filing obligations.

Candidate Statements:

All candidates (including incumbents) for offices specified in Gov. Code Section 87200 must file statements no later than the final filing date for their declaration of candidacy.

Candidates seeking a position designated in a conflict of interest code must file no later than the final filing date for the declaration of candidacy or other nomination documents.

Exception:

A candidate statement is not required if you filed an assuming office or annual statement for the same jurisdiction **within 60 days** before filing a declaration of candidacy or other nomination documents.

Late Statements:

Late statements should be submitted as soon as possible after the filing deadline, in the same manner and place as a timely filed statement.

The filing officer who retains originally-signed or electronically filed statements of economic interests may impose on an individual a fine for any statement that is filed late. The fine is \$10 per day up to a maximum of \$100. Late filing penalties may be reduced or waived under certain circumstances.

Persons who fail to timely file their Form 700 may be referred to the FPPC's Enforcement Division (and, in some cases, to the Attorney General or District Attorney) for investigation and possible prosecution. In addition to the late filing penalties from the filing officer, a fine of up to \$5,000 per violation may be imposed.

Terms & Definitions

The instructions located on the back of each schedule describe the types of interests that must be reported. The purpose of this section is to explain other terms used in Form 700 that are not defined in the instructions to the schedules or elsewhere.

Blind Trust: See Trusts, Reference Pamphlet, page 17.

Business Entity: Any organization or enterprise operated for profit, including a proprietorship, partnership, firm, business trust, joint venture, syndicate, corporation, or association. This would include a business for which you take business deductions for tax purposes (for example, a small business operated in your home). When reporting a business entity on the Form 700, do not use acronyms for the name of entity, unless it is one that is commonly understood by the public.

Code Filer: An individual who has been designated in a state or local agency's conflict of interest code to file statements of economic interests.

An individual hired on or after January 1, 2024 for a position not yet covered under an agency's conflict of interest code must file Form 700 if the individual serves in a position that makes or participates in making governmental decisions. These individuals must file under the broadest disclosure category until the code is amended to include the new position unless the agency has provided in writing a limited disclosure requirement. Agencies may use FPPC Form 804 for such disclosure. See Regulation 18734.

Commission Income: "Commission income" means gross payments of \$500 or more received during the period covered by the statement as a broker, agent, or salesperson, including insurance brokers or agents, real estate brokers or agents, travel agents or salespersons, stockbrokers, and retail or wholesale salespersons, among others.

In addition, you may be required to disclose the names of sources of commission income if your pro rata share of the gross income was \$10,000 or more from a single source during the reporting period. If your spouse or registered domestic partner received commission income, you would disclose your community property share (50%) of that income (that is, the names of sources of \$20,000 or more in gross commission income received by your spouse or registered domestic partner).

Report commission income as follows:

- If the income was received through a business entity in which you and your spouse or registered domestic partner had a 10% or greater ownership interest (or if you receive commission income on a regular basis as an independent contractor or agent), use Schedule A-2.

- If the income was received through a business entity in which you or your spouse or registered domestic partner **did not receive commission income on a regular basis** or you had a less than 10% ownership interest, use Schedule C.

The "source" of commission income generally includes all parties to a transaction, and each is attributed the full value of the commission.

Examples:

- You are a partner in Jameson and Mulligan Insurance Company and have a 50% ownership interest in the company. You sold two American Insurance Company policies to XYZ Company during the reporting period. You received commission income of \$5,000 from the first transaction and \$6,000 from the second. On Schedule A-2, report your partnership interest in and income received from Jameson and Mulligan Insurance Company in Parts 1 and 2. In Part 3, list both American Insurance Company and XYZ Company as sources of \$10,000 or more in commission income.
- You are a stockbroker for Prince Investments, but you have no ownership interest in the firm. You receive commission income on a regular basis through the sale of stock to clients. Your total gross income from your employment with Prince Investments was over \$100,000 during the reporting period. On Schedule A-2, report your name as the name of the business entity in Part 1 and the gross income you have received in Part 2. (Because you are an employee of Prince Investments, you do not need to complete the information in the box in Part 1 indicating the general description of business activity, fair market value, or nature of investment.) In Part 3, list Prince Investments and the names of any clients who were sources of \$10,000 or more in commission income to you.
- You are a real estate agent and an independent contractor under Super Realty. On Schedule A-2, Part 1, in addition to your name or business name, complete the business entity description box. In Part 2, identify your gross income. In Part 3, for each transaction that resulted in commission income to you of \$10,000 or more, you must identify the brokerage entity, each person you represented, and any person who received a finder's or other referral fee for referring a party to the transaction to the broker.

Note: If your pro rata share of commission income from a single source is \$500 or more, you may be required to disqualify yourself from decisions affecting that source of income, even though you are not required to report the income. (See Reference Pamphlet, page 13.)

Terms & Definitions - (continued)

Conflict of Interest: A public official or employee has a conflict of interest under the Act when all of the following occur:

- The official makes, participates in making, or uses their official position to influence a governmental decision;
- It is reasonably foreseeable that the decision will affect the official's economic interest;
- The effect of the decision on the official's economic interest will be material; and
- The effect of the decision on the official's economic interest will be different than its effect on the public generally.

Conflict of Interest Code: The Act requires every state and local government agency to adopt a conflict of interest code. The code may be contained in a regulation, policy statement, or a city or county ordinance, resolution, or other document.

An agency's conflict of interest code must designate all officials and employees of, and consultants to, the agency who make or participate in making governmental decisions that could cause conflicts of interest. These individuals are required by the code to file statements of economic interests and to disqualify themselves when conflicts of interest occur.

The disclosure required under a conflict of interest code for a particular designated official or employee should include only the kinds of personal economic interests they could significantly affect through the exercise of their official duties. For example, an employee whose duties are limited to reviewing contracts for supplies, equipment, materials, or services provided to the agency should be required to report only those interests they hold that are likely to be affected by the agency's contracts for supplies, equipment, materials, or services.

Consultant: An individual who contracts with or whose employer contracts with state or local government agencies and who makes, participates in making, or acts in a staff capacity for making governmental decisions. The agency determines who is a consultant. Consultants may be required to file Form 700. Such consultants would file under full disclosure unless the agency provides in writing a limited disclosure requirement. Agencies may use FPPC Form 805 to assign such disclosure. The obligation to file Form 700 is always imposed on the individual who is providing services to the agency, not on the business or firm that employs the individual.

FPPC Regulation 18700.3 defines "consultant" as an individual who makes a governmental decision whether to:

- Approve a rate, rule, or regulation
- Adopt or enforce a law

- Issue, deny, suspend, or revoke any permit, license, application, certificate, approval, order, or similar authorization or entitlement
- Authorize the agency to enter into, modify, or renew a contract provided it is the type of contract that requires agency approval
- Grant agency approval to a contract that requires agency approval and to which the agency is a party, or to the specifications for such a contract
- Grant agency approval to a plan, design, report, study, or similar item
- Adopt, or grant agency approval of, policies, standards, or guidelines for the agency or for any of its subdivisions

A consultant also is an individual who serves in a staff capacity with the agency and:

- participates in making a governmental decision; or
- performs the same or substantially all the same duties for the agency that would otherwise be performed by an individual holding a position specified in the agency's conflict of interest code.

Designated Employee: An official or employee of a state or local government agency whose position has been designated in the agency's conflict of interest code to file statements of economic interests or whose position has not yet been listed in the code but makes or participates in making governmental decisions. Individuals who contract with government agencies (consultants) may also be designated in a conflict of interest code.

A federal officer or employee serving in an official federal capacity on a state or local government agency is not a designated employee.

Digital Signature: Under the Act and Commission regulations, the Form 700s may be filed with a "digital signature," which may be used to sign documents electronically, if permitted by the filing officer. A digital signature is a type of certificate-based electronic signature that offers increased security to ensure the identity of the signer and prevent the alteration of documents after signing. For more information on how to use a digital signature, please refer to the Filing with a Digital Signature Fact Sheet on the FPPC's website.

For filing officers required to forward original statements filed via digital signature to the FPPC, the filing officer must verify the signature on the statement, and forward the statement via email to the FPPC at Form700@fppc.ca.gov. Do not mail the FPPC a copy of a Form 700 with a digital signature affixed.

Terms & Definitions - (continued)

Disclosure Categories: The section of an agency's conflict of interest code that specifies the types of personal economic interests officials and employees of the agency must disclose on their statements of economic interests. Disclosure categories are usually contained in an appendix or attachment to the conflict of interest code. Contact your agency to obtain a copy of your disclosure categories.

Diversified Mutual Fund: Diversified portfolios of stocks, bonds, or money market instruments that are managed by investment companies whose business is pooling the money of many individuals and investing it to seek a common investment goal. Mutual funds are managed by trained professionals who buy and sell securities. A typical mutual fund will own between 75 to 100 separate securities at any given time so they also provide instant diversification. *Only diversified mutual funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940 are exempt from disclosure.* In addition, Regulation 18237 provides an exception from reporting other funds that are similar to diversified mutual funds. (See Reference Pamphlet, page 14.)

Elected State Officer: Elected state officers include the Governor, Lieutenant Governor, Attorney General, Insurance Commissioner, State Controller, Secretary of State, State Treasurer, Superintendent of Public Instruction, members of the State Legislature, members of the State Board of Equalization, elected members of the Board of Administration of the California Public Employees' Retirement System and members elected to the Teachers' Retirement Board.

Enforcement: The FPPC investigates suspected violations of the Act. Other law enforcement agencies (the Attorney General or district attorney) also may initiate investigations under certain circumstances. If violations are found, the Commission may initiate administrative enforcement proceedings that could result in fines of up to \$5,000 per violation.

Instead of administrative prosecution, a civil action may be brought for negligent or intentional violations by the appropriate civil prosecutor (the Commission, Attorney General, or district attorney), or a private party residing within the jurisdiction. In civil actions, the measure of damages is up to the amount or value not properly reported.

Persons who violate the conflict of interest disclosure provisions of the Act also may be subject to agency discipline, including dismissal.

Finally, a knowing or willful violation of any provision of the Act is a misdemeanor. Persons convicted of a misdemeanor may be disqualified for four years from the date of the conviction from serving as a lobbyist or running for elective office, in addition to other penalties that may be imposed. The Act also provides for numerous civil penalties, including monetary penalties and damages, and injunctive relief from the courts.

Expanded Statement: In some circumstances, an official or an employee who holds multiple positions subject to filing obligations (for example, a city council member who also holds a designated position with a county agency, board, or commission) may complete one expanded statement for all those positions. The expanded statement must disclose all reportable interests for all jurisdictions and list all positions for which it is filed. The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1.

Fair Market Value: When reporting the value of an investment, interest in real property, or gift, you must disclose the fair market value – the price at which the item would sell for on the open market. This is particularly important when valuing gifts, because the fair market value of a gift may be different from the amount it cost the donor to provide the gift. For example, the wholesale cost of a bouquet of flowers may be \$10, but the fair market value may be \$25 or more. In addition, there are special rules for valuing free tickets and passes. Call or email the FPPC for assistance.

Gift and Honoraria Prohibitions

Gifts:

State and local officials who are listed in Gov. Code Section 87200 (except judges – see below), candidates for these elective offices (including judicial candidates), and officials and employees of state and local government agencies who are designated in a conflict of interest code were prohibited from accepting a gift or gifts totaling more than \$630 in a calendar year from a single source in 2025-2026. The gift limit in calendar year 2024 was \$590.

In addition, elected state officers, candidates for elective state offices, and officials and employees of state agencies are subject to a \$10 per calendar month limit on gifts from lobbyists and lobbying firms registered with the Secretary of State.

Terms & Definitions - (continued)

Honoraria:

State and local officials who are listed in Gov. Code Section 87200 (except judges – see below), candidates for these elective offices (including judicial candidates), and employees of state and local government agencies who are designated in a conflict of interest code are prohibited from accepting honoraria for any speech given, article published, or attendance at any public or private conference, convention, meeting, social event, meal, or like gathering.

Exceptions:

- Some gifts are not reportable or subject to the gift and honoraria prohibitions, and other gifts may not be subject to the prohibitions, but are reportable. For detailed information, see the FPPC fact sheet entitled “Limitations and Restrictions on Gifts, Honoraria, Travel, and Loans,” which can be obtained from your filing officer or the FPPC website (www.fppc.ca.gov).
- The gift limit and the honorarium prohibitions do not apply to a part-time member of the governing board of a public institution of higher education, unless the member is also an elected official.
- If you are designated in a state or local government agency’s conflict of interest code, the gift limit and honorarium prohibition are applicable only to sources you would otherwise be required to report on your statement of economic interests. However, this exception is not applicable if you also hold a position listed in Gov. Code Section 87200 (See Reference Pamphlet, page 3.)
- For state agency officials and employees, the \$10 lobbyist/lobbying firm gift limit is applicable only to lobbyists and lobbying firms registered to lobby your agency. This exception is not applicable if you are an elected state officer or a member or employee of the State Legislature.
- Payments for articles published as part of the practice of a bona fide business, trade, or profession, such as teaching, are not considered honoraria. A payment for an “article published” that is customarily provided in connection with teaching includes text book royalties and payments for academic tenure review letters. An official is presumed to be engaged in the bona fide profession of teaching if they are employed to teach at an accredited university.

Judges:

Section 170.9 of the Code of Civil Procedure imposes gift limits on judges and prohibits judges from accepting any honorarium. Section 170.9 is enforced by the Commission on Judicial Performance. The FPPC has no authority to interpret or enforce the Code of Civil Procedure. Court commissioners are subject to the gift limit under the Political Reform Act.

Income Reporting: Reporting income under the Act is different than reporting income for tax purposes. The Act requires **gross** income (the amount received before deducting losses, expenses, or taxes, as well as income reinvested in a business entity) to be reported.

Pro Rata Share: The instructions for reporting income refer to your pro rata share of the income received. Your pro rata share is normally based on your ownership interest in the entity or property. For example, if you are a sole proprietor, you must disclose 100% of the gross income to the business entity on Schedule A-2. If you own 25% of a piece of rental property, you must report 25% of the gross rental income received. When reporting your community property interest in your spouse’s or registered domestic partner’s income, your pro rata share is 50% of their income. You must also report the name of your spouse’s or registered domestic partner’s employer as the source of income, not the name of spouse or registered domestic partner.

Separate Property Agreement: Generally, a public official is required to disclose their community property share of their spouse’s income. But, when a public official and their spouse have a legally separate property agreement (e.g., prenuptial agreement), the official is not required to report the spouse’s community property share of income, unless the funds are commingled with community funds or used to pay for community expenses or to produce or enhance the separate income of the official.

Note: This reporting exception does not apply to investments and interests in real property. Even if a public official and their spouse have a separate property agreement, the spouse’s investments and interests in real property must still be disclosed because the definitions of reportable investments and interests in real property include those held by the official’s immediate family (spouse, registered domestic partner, and dependent children). These definitions are not dependent on community property law.

Income to a Business Entity: When you are required to report sources of income to a business entity, sources of rental income, or sources of commission income, you are only required to disclose individual sources of income of \$10,000 or more. However, you may be required to **disqualify** yourself from decisions affecting sources of \$500 or more in income, even though you are not required to report them.

Examples:

- Alice Ruiz is a partner in a business entity. Alice has a 25% interest. On Schedule A-2, Alice must disclose 25% of the fair market value of the business entity; 25% of the gross income to the business entity (even though all of the income received was reinvested in

Terms & Definitions - (continued)

the business and Alice did not personally receive any income from the business); and the name of each source of \$40,000 or more to the business.

- Pat and Mark Johnson, a married couple, own Classic Autos. Income to this business was \$200,000. In determining the amount to report for income on Schedule A-2, Part 2, Mark must include Mark's 50% share (\$100,000) and 50% of Mark's spouse's share (\$50,000). Thus, Mark's reportable income would be \$150,000 and Mark will check the box indicating \$100,001-\$1,000,000. (See Reference Pamphlet, page 14, for an example of how to calculate the value of this investment and interest in real property.)
- Renee Smith is an employee of a private company. Renee's employer offers the option of receiving a stipend in lieu of healthcare insurance provided by the employer. Since Renee Smith receives payments from their employer instead of healthcare insurance, Renee is required to report the gross income from the stipend payments. Renee would aggregate and report the total gross income received from both their stipend and salary on Schedule C.

You are **not** required to report:

- Salary, reimbursement for expenses or per diem, social security, disability, or other similar benefit payments received by you or your spouse or registered domestic partner from a federal, state, or local government agency
- A travel payment that was received from a nonprofit entity exempt from taxation under Internal Revenue Code Section 501(c)(3) for which you provided equal or greater consideration, such as reimbursement for travel on business for a 501(c)(3) organization for which you are a board member.
- Campaign contributions
- A cash bequest or cash inheritance
- Returns on a security registered with the Securities and Exchange Commission, including dividends, interest, or proceeds from a sale of stocks or bonds unless the purchaser can be identified.
- Redemption of a mutual fund
- Payments received under an insurance policy, such as life insurance policy payments, including an annuity
- Interest, dividends, or premiums on a time or demand deposit in a financial institution, shares in a credit union, an insurance policy, or a bond or other debt instrument issued by a government agency
- Your spouse's or registered domestic partner's income that is legally "separate" income so long as the funds are not commingled with community funds or used to pay community expenses
- Income of dependent children

- Automobile trade-in allowances from dealers
- Loans and loan repayments received from your spouse or registered domestic partner, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, or first cousin unless they were acting as an intermediary or agent for any person not covered by this provision
- Alimony or child support payments
- Payments received under a defined benefit pension plan qualified under Internal Revenue Code Section 401(a)
- Any loan from a commercial lending institution made in the lender's regular course of business on terms available to the public without regard to your official status
- Any retail installment or credit card debts incurred in the creditor's regular course of business on terms available to the public without regard to your official status
- Loans made to others. However, repayments may be reportable on Schedule C
- A loan you co-signed for another person unless you made payments on the loan during the reporting period

Incentive Compensation: "Incentive compensation" means income over and above salary that is either ongoing or cumulative, or both, as sales or purchases of goods or services accumulate. Incentive compensation is calculated by a predetermined formula set by the official's employer which correlates to the conduct of the purchaser in direct response to the effort of the official.

Incentive compensation does not include:

- Salary
- Commission income (*For information regarding disclosure of "commission income," see Reference Pamphlet, page 9.*)
- Bonuses for activity not related to sales or marketing, the amount of which is based solely on merit or hours worked over and above a predetermined minimum
- Executive incentive plans based on company performance, provided that the formula for determining the amount of the executive's incentive income does not include a correlation between that amount and increased profits derived from increased business with specific and identifiable clients or customers of the company
- Payments for personal services which are not marketing or sales

Terms & Definitions - (continued)

The purchaser is a source of income to the official if all three of the following apply:

- the official's employment responsibilities include directing sales or marketing activity toward the purchaser; and
- there is direct personal contact between the official and the purchaser intended by the official to generate sales or business; and
- there is a direct relationship between the purchasing activity of the purchaser and the amount of the incentive compensation received by the official.

Report incentive compensation as follows:

- In addition to salary, reimbursement of expenses, and other income received from your employer, separately report on Schedule C the name of each person who purchased products or services sold, marketed or represented by you if you received incentive compensation of \$500 or more attributable to the purchaser during the period covered by the statement.
- If incentive compensation is paid by your employer in a lump sum, without allocation of amounts to specific customers, you must determine the amount of incentive compensation attributable to each of your customers. This may be based on the volume of sales to those customers.

(See Regulations 18700.1 and 18728.5 for more information.)

Investment Funds: The term "investment" no longer includes certain exchange traded funds, closed-end funds, or funds held in an Internal Revenue Code qualified plan. These non-reportable investment funds (1) must be bona fide investment funds that pool money from more than 100 investors, (2) must hold securities of more than 15 issuers, and (3) cannot have a stated policy of concentrating their holdings in the same industry or business ("sector funds"). In addition, the filer may not influence or control the decision to purchase or sell the specific fund on behalf of their agency during the reporting period or influence or control the selection of any specific investment purchased or sold by the fund. (See Regulation 18237.)

Investments and Interests in Real Property: When disclosing investments on Schedules A-1 or A-2 and interests in real property on Schedules A-2 or B, you must include investments and interests in real property held by your spouse or registered domestic partner, and those held by your dependent children, as if you held them directly.

Examples:

- Julia Pearson, spouse, and two dependent children each own \$600 in stock in General Motors. Because the total value of their holdings is \$2,400, Julia must disclose the stock as an investment on Schedule A-1.

- Pat and Mark Johnson, a married couple, jointly own Classic Autos. Mark must disclose Classic Autos as an investment on Schedule A-2. To determine the reportable value of the investment, Mark will aggregate the value of each of their 50% interest. Thus, if the total value of the business entity is \$150,000, Mark will check the box \$100,001 - \$1,000,000 in Part 1 of Schedule A-2. (Also see Reference Pamphlet, page 13, for an example of how to calculate reportable income.)

The Johnsons also own the property where Classic Autos is located. To determine the reportable value of the real property, Mark will again aggregate the value of each of their 50% interest to determine the amount to report in Part 4 of Schedule A-2.

- Katie Lee rents out a room in their home. Katie receives \$6,000 a year in rental income. Katie will report the fair market value of the rental portion of the residence and the income received on Schedule B.

Jurisdiction: Report disclosable investments and sources of income (including loans, gifts, and travel payments) that are either located in or doing business in your agency's jurisdiction, are planning to do business in your agency's jurisdiction, or have done business during the previous two years in your agency's jurisdiction, and interests in real property located in your agency's jurisdiction.

A business entity is doing business in your agency's jurisdiction if the entity has business contacts on a regular or substantial basis with a person who maintains a physical presence in your jurisdiction.

Business contacts include, but are not limited to, manufacturing, distributing, selling, purchasing, or providing services or goods. Business contacts do not include marketing via the Internet, telephone, television, radio, or printed media.

The same criteria are used to determine whether an individual, organization, or other entity is doing business in your jurisdiction.

Exception:

Gifts are reportable regardless of the location of the donor. For example, a state agency official with full disclosure must report gifts from sources located outside of California. (Designated employees/code filers should consult their [disclosure categories](#) to determine if the donor of a gift is of the type that must be disclosed.)

When reporting interests in real property, if your jurisdiction is the state, you must disclose real property located within the state of California unless your agency's conflict of interest code specifies otherwise.

Terms & Definitions - (continued)

For local agencies, an interest in real property is located in your jurisdiction if any part of the property is located in, or within two miles of, the region, city, county, district, or other geographical area in which the agency has jurisdiction, or if the property is located within two miles of any land owned or used by the agency.

See the following explanations to determine what your jurisdiction is:

State Offices and All Courts: Your jurisdiction is the state if you are an elected state officer, a state legislator, or a candidate for one of these offices. Judges, judicial candidates, and court commissioners also have statewide jurisdiction. (*In re Baty* (1979) 5 FPPC Ops. 10) If you are an official or employee of, or a consultant to, a state board, commission, or agency, or of any court or the State Legislature, your jurisdiction is the state.

County Offices: Your jurisdiction is the county if you are an elected county officer, a candidate for county office, or if you are an official or employee of, or a consultant to, a county agency or any agency with jurisdiction solely within a single county.

City Offices: Your jurisdiction is the city if you are an elected city officer, a candidate for city office, or you are an official or employee of, or a consultant to, a city agency or any agency with jurisdiction solely within a single city.

Multi-County Offices: If you are an elected officer, candidate, official or employee of, or a consultant to a multi-county agency, your jurisdiction is the region, district, or other geographical area in which the agency has jurisdiction. (Example: A water district has jurisdiction in a portion of two counties. Members of the board are only required to report interests located or doing business in that portion of each county in which the agency has jurisdiction.)

Other (for example, school districts, special districts and JPAs): If you are an elected officer, candidate, official or employee of, or a consultant to an agency not covered above, your jurisdiction is the region, district, or other geographical area in which the agency has jurisdiction. See the multi-county example above.

Leasehold Interest: The term “interest in real property” includes leasehold interests. An interest in a lease on real property is reportable if the value of the leasehold interest is \$2,000 or more. The value of the interest is the total amount of rent owed by you during the reporting period or, for a candidate or assuming office statement, during the prior 12 months.

You are not required to disclose a leasehold interest with a value of less than \$2,000 or a month-to-month tenancy.

Loan Reporting: Filers are not required to report loans from commercial lending institutions or any indebtedness created as part of retail installment or credit card transactions that are made in the lender’s regular course of business, without regard to official status, on terms available to members of the public.

Loan Restrictions: State and local elected and appointed public officials are prohibited from receiving any personal loan totaling more than \$250 from an official, employee, or consultant of their government agencies or any government agency over which the official or the official’s agency has direction or control. In addition, loans of more than \$250 from any person who has a contract with the official’s agency or an agency under the official’s control are prohibited unless the loan is from a commercial lending institution or part of a retail installment or credit card transaction made in the regular course of business on terms available to members of the public.

State and local elected officials are also prohibited from receiving any personal loan of \$500 or more unless the loan agreement is in writing and clearly states the terms of the loan, including the parties to the loan agreement, the date, amount, and term of the loan, the date or dates when payments are due, the amount of the payments, and the interest rate on the loan.

Campaign loans and loans from family members are not subject to the \$250 and \$500 loan prohibitions.

A personal loan made to a public official that is not being repaid or is being repaid below certain amounts will become a gift to the official under certain circumstances. Contact the FPPC for further information, or see the FPPC fact sheet entitled “Limitations and Restrictions on Gifts, Honoraria, Travel, and Loans,” which can be obtained from your filing officer or the FPPC website (www.fppc.ca.gov).

Original Statement: A statement containing either a handwritten “wet” signature or a “secure electronic signature” signed under the penalty of perjury and verified by the filer pursuant to Gov. Code Section 81004. A “secure electronic signature” means either (1) a signature submitted using an approved electronic filing system or (2) if permitted by the filing officer, a digital signature submitted via the filer’s agency email address. (See Regulations 18104 and 18757.)

Privileged Information: FPPC Regulation 18740 sets out specific procedures that must be followed in order to withhold the name of a source of income. Under this regulation, you are not required to disclose on Schedule A-2, Part 3, the name of a person who paid fees or made payments to a business entity if disclosure of the name would violate a legally recognized privilege under California

Terms & Definitions - (continued)

or Federal law. However, you must provide an explanation for nondisclosure, separately stating for each undisclosed person: the legal basis for the assertion of the privilege, facts demonstrating why the privilege is applicable, and that to the best of your knowledge you have not and will not make, participate in making, or use your official position to influence a governmental decision affecting the undisclosed person in violation of Government Code Section 87100. This explanation may be included with, or attached to, the public official's Form 700.

We note that the name of a source of income is privileged only to a limited extent under California law. For example, a name is protected by attorney-client privilege only when facts concerning an attorney's representation of an anonymous client are not publicly known and those facts, when coupled with disclosure of the client's identity, might expose the client to an official investigation or to civil or criminal liability. A patient's name is protected by physician-patient privilege only when disclosure of the patient's name would also reveal the nature of the treatment received by the patient. A patient's name is also protected if the disclosure of the patient's name would constitute a violation by an entity covered under the Federal Health Insurance Portability and Accountability Act (also known as HIPAA).

Public Officials Who Manage Public Investments:

Individuals who invest public funds in revenue-producing programs must file Form 700. This includes individuals who direct or approve investment transactions, formulate or approve investment policies, and establish guidelines for asset allocations. FPPC Regulation 18700.3 defines "public officials who manage public investments" to include the following:

- Members of boards and commissions, including pension and retirement boards or commissions, and committees thereof, who exercise responsibility for the management of public investments;
- High-level officers and employees of public agencies who exercise primary responsibility for the management of public investments (for example, chief or principal investment officers or chief financial managers); and
- Individuals who, pursuant to a contract with a state or local government agency, perform the same or substantially all the same functions described above.

Registered Domestic Partners: Filers must report investments and interests in real property held by, and sources of income to, registered domestic partners. (See Section 82048.8.)

Retirement Accounts (for example, deferred compensation and individual retirement accounts (IRAs)): Assets held in retirement accounts must be disclosed if the assets are reportable items, such as

common stock (investments) or real estate (interests in real property). For help in determining whether your investments and real property are reportable, see the instructions to Schedules A-1, A-2, and B.

If your retirement account holds reportable assets, disclose only the assets held in the account, not the account itself. You may have to contact your account manager to determine the assets contained in your account.

Schedule A-1: Report any business entity in which the value of your investment interest was \$2,000 or more during the reporting period. (Use Schedule A-2 if you have a 10% or greater ownership interest in the business entity.)

Schedule B: Report any piece of real property in which the value of your interest was \$2,000 or more during the reporting period.

Examples:

- Anaya Tiwari deposits \$500 per month into the employer's deferred compensation program. Anaya has chosen to purchase shares in two diversified mutual funds registered with the Securities and Exchange Commission. Because Anaya's funds are invested solely in non-reportable mutual funds (see Schedule A-1 instructions), Anaya has no disclosure requirements with regard to the deferred compensation program.
- Earl James Jones has \$6,000 in an individual retirement account with an investment firm. The account contains stock in several companies doing business in his jurisdiction. One of the stock holdings, Misac Computers, reached a value of \$2,500 during the reporting period. The value of the investment in each of the other companies was less than \$2,000. Earl must report Misac Computers as an investment on Schedule A-1 because the value of the stock in that company was \$2,000 or more.
- Adriane Fisher has \$5,000 in a retirement fund that invests in real property located in Adriane's jurisdiction. The value of Adriane's interest in each piece of real property held in the fund was less than \$2,000 during the reporting period. Although this retirement fund holds reportable assets, there is no disclosure requirement because it did not have a \$2,000 or greater interest in any single piece of real property. If, in the future, the value of Adriane's interest in a single piece of real property reaches or exceeds \$2,000, it will be required to be disclosed on Schedule B for that reporting period.

Terms & Definitions - (continued)

Trusts: Investments and interests in real property held and income received by a trust (including a living trust) are reported on Schedule A-2 if you, your spouse or registered domestic partner, and your dependent children together had a 10% or greater interest in the trust and your pro rata share of a single investment or interest in real property was \$2,000 or more.

You have an interest in a trust if you are a trustor and:

- Can revoke or terminate the trust;
- Have retained or reserved any rights to the income or principal of the trust or retained any reversionary or remainder interest; or
- Have retained any power of appointment, including the power to change the trustee or the beneficiaries.

Or you are a beneficiary and:

- Presently receive income (see Gov. Code Section 82030); or
- Have an irrevocable future right to receive income or principal. (See FPPC Regulation 18234 for more information.)

Examples:

- Sarah Murphy has set up a living trust that holds Sarah's principal residence, stock in several companies that do business in the jurisdiction, and a rental home in the agency's jurisdiction. Since Sarah is the trustor and can revoke or terminate the trust, Sarah must disclose any stock worth \$2,000 or more and the rental home on Schedule A-2. Sarah's residence is not reportable because it is used exclusively as a personal residence.
- Chao Yee is listed as a beneficiary in a family's trust. However, Chao does not presently receive income from the trust, nor an irrevocable future right to receive income or principal. Therefore, Chao is not required to disclose any assets contained in the family trust.

Blind Trusts:

A blind trust is a trust managed by a disinterested trustee who has complete discretion to purchase and sell assets held by the trust. If you have a direct, indirect, or beneficial interest in a blind trust, you may not be required to disclose your pro rata share of the trust's assets or income. However, the trust must meet the standards set out in FPPC Regulation 18235, and you must disclose reportable assets originally transferred into the blind trust and income from those original assets on Schedule A-2 until they have been disposed of by the trustee.

Trustees:

If you are only a trustee, you do not have a reportable interest in the trust. However, you may be required to report the income you received from the trust for performing trustee services.

Wedding Gifts: Wedding gifts must be disclosed if they were received from a reportable source during the period covered by the statement. Gifts valued at \$50 or more are reportable; however, a wedding gift is considered a gift to both spouses equally. Therefore, you would count one-half of the value of a wedding gift to determine if it is reportable and need only report individual gifts with a total value of \$100 or more.

For example, you receive a place setting of china valued at \$150 from a reportable source as a wedding gift. Because the value to you is \$50 or more, you must report the gift on Schedule D, but may state its value as \$75.

Wedding gifts are not subject to the \$630 gift limit in calendar years 2025 and 2026 (\$590 gift limit in 2024), but they are subject to the \$10 lobbyist/lobbying firm gift limit for state officials.

Privacy Information Notice

Information requested on all FPPC forms is used by the FPPC to administer and enforce the Political Reform Act (Gov. Code Sections 81000-91014 and California Code of Regulations Sections 18110-18997). All information required by these forms is mandated by the Political Reform Act. Failure to provide all of the information required by the Act is a violation subject to administrative, criminal, or civil prosecution. All reports and statements provided are public records open for public inspection and reproduction.

If you have any questions regarding this Privacy Notice or how to access your personal information, please contact the FPPC at:

General Counsel
Fair Political Practices Commission
1102 Q Street, Suite 3050
Sacramento, CA 95811
(916) 322-5660
(866) 275-3772

Frequently Asked Questions: Form 700 Disclosure

General.....Page 1	Income.....Page 2	Investments.....Page 3
Real Property....Page 4	Enforcement.....Page 5	Gifts/Travel.....Page 5
Tickets to Non-Profit and Political Fundraising Events.....Page 9		

The FAQs listed below are selected from questions often asked about the Statement of Economic Interests (Form 700). Because it is not possible to address all of the unique variables and circumstances related to disclosure, individuals are encouraged to contact the FPPC with specific facts. Most officials must also consult their agency’s conflict of interest code to determine their disclosure level and their reportable interests. The Form 700 is a public document. Form 700s filed by State Legislators and Judges, members of the FPPC, County Supervisors, and City Council Members are available on the FPPC’s website.

General Questions

1. Q. Do officials have to complete all schedules of the Form 700?
 - A. Not necessarily. The majority of individuals who file the Form 700 must do so by following the rules set forth in their agency’s conflict of interest code (“designated employees”). Before completing the Form 700, an official should be familiar with the disclosure category for their position. For example, since job duties differ from agency to agency and even unit to unit within the same agency, an analyst for one agency, or unit of that agency, may not have the same reporting requirements as an analyst from another agency, or even another unit of the same agency. **Designated employees should obtain a copy of their agency’s conflict of interest code from the agency.**

Officials listed in Government Code Section 87200 (e.g., boards of supervisors, city council members, planning commissioners, elected state officials, etc.) must report investments, business positions, and sources of income, including receipt of gifts, loans, and travel payments, from sources located in or doing business in their agency’s jurisdiction. All interests in real property within the agency’s jurisdiction must also be reported. For local officials, real property located within two miles of the boundaries of the jurisdiction or any real property that the agency has an interest in is deemed to be “within the jurisdiction.”

2. Q. Is it necessary to read all of the information before completing the Form 700?
 - A. Each individual must verify the Form 700’s content under penalty of perjury. Therefore, every effort must be made to understand what the form requires. When necessary, you may contact the FPPC for specific guidance. You may only obtain immunity from a potential enforcement action when you receive formal written advice.
3. Q. Where are the Form 700s filed?
 - A. Filers should refer to page 3 of the FPPC’s Form 700 and page 5 of the Reference Pamphlet for general information on where to file Form 700 depending upon the office held or sought. Certain filers under Section 87500 are required to file their statements electronically with the FPPC. Additionally, if the agency has a conflict of interest code, please refer to the incorporation page for information on where to file your Form 700.

4. Q. If the Form 700 is postmarked by the due date, is it considered filed on time?
 - A. Yes.
5. Q. If an official holds multiple positions subject to filing obligations, is a statement required for each position?
 - A. Yes. However, in some circumstances, such an official may file an expanded statement instead. The expanded statement must cover all reportable interests for all jurisdictions and list all positions for which it is filed. The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1.
6. Q. Do individuals need to file a complete Form 700 when they leave office?
 - A. Yes. The same requirements apply for the assuming office, the annual, and the leaving office filings.
7. Q. An individual is hired into a newly created management position in their agency's Information Technology Department. How do they complete the Form 700?
 - A. Because it is a newly created position, the law requires that economic interests be reported under the broadest disclosure category in the agency's conflict of interest code unless the agency sets interim disclosure that is tailored to the limited range of duties of the position. An individual may request that the agency complete the Form 804 (Agency Report of New Positions) to tailor the disclosure category to the job duties of the new position. Generally, the Form 700 must be filed with the agency within 30 days of the date of hire.
8. Q. Must board members of a non-profit public benefit corporation that operates California charter schools file Form 700?
 - A. Yes. Members of charter schools are public officials and must file the Form 700.

Income Questions

9. Q. Must an official report a spouse's or registered domestic partner's salary?
 - A. Generally an official is required to report their community property share (50%) of their spouse's or registered domestic partner's salary. The disclosure lists the employer's name as the source of income on Schedule C of the Form 700. If the spouse or registered domestic partner is self-employed, the business entity is reported on Schedule A-2. Officials should check their disclosure category, if applicable, to determine if the income is reportable. A spouse or registered domestic partner's government salary is not reportable (e.g., spouse is a teacher at a public school).
10. Q. If an official receives income as a gig worker for companies such as Uber, Lyft, DoorDash, Instacart, etc., is that income reportable on the Form 700?
 - A. Yes, this income is reportable if the source of income is doing business in the official's jurisdiction. If the official is an independent contractor of the company, the official will report the income on Schedule A-2. If the official is an employee of the company, the official will report the income on Schedule C.

11. Q. If an official and their spouse have a legally separate property agreement (e.g., prenuptial), must the official still report their community property share (50%) in their spouse's income?
- A. No. If there is a legally separate property agreement, the official is not required to report their community property share in their spouse's income so long as the funds are not commingled with community funds or used to pay for community expenses or to produce or enhance the official's separate income. This reporting exception does not apply to investments and interests in real property. Even if a public official and their spouse have a separate property agreement, the spouse's investments and interests in real property must still be disclosed because the definitions of reportable investments and interests in real property include those held by the official's immediate family (spouse, registered domestic partner, and dependent children). These definitions are not dependent on community property law.
12. Q. If an official owns a business in which they have received income of \$10,000 or more from a client, is the official required to disclose the client's name on Schedule A-2, Part 3?
- A. Yes, except for under rare circumstances where disclosure of the identity would violate a legally recognized privilege under California or federal law. In these cases, the FPPC may authorize an exemption. (See Regulation 18740.)
13. Q. When an official purchases a new car and trades in the old car as credit toward the purchase price, is the trade-in allowance considered reportable income on the Form 700?
- A. No. A trade-in allowance is not considered income and is not reportable on an official's Form 700. However, income received from the sale of an auto may be reportable.
14. Q. An official owns a rental property that they are required to report. The renter/tenant pays a property management company and the company deposits the funds into the official's checking account. Would the source of rental income be listed as the property management company or the person living at the residence who is paying the property management company?
- A. The source of the rental income is the person living at the residence (renter/tenant). The property management company does not need to be disclosed.

Investment Questions

15. Q. An official holds various stocks through an account managed by an investment firm. The account manager decides which stocks to purchase with no input from the official. Are the stocks subject to disclosure?
- A. Yes. Unless the stocks are in a diversified mutual fund registered with the SEC or in a fund similar to a diversified mutual fund (e.g., exchange traded fund (ETF)) if the similar fund meets the specific criteria outlined in Regulation 18237. Any investments worth \$2,000 or more in a business entity located in or doing business in the jurisdiction must be disclosed on Schedule A-1 or A-2 if the official's disclosure category requires that the investments be reported.
16. Q. Are funds invested in a retirement account required to be disclosed?
- A. Investments held in a government defined-benefit pension program plan (e.g., CalPERS) are not reportable. Investments held in a fund such as a defined contribution plan 401(k) or exchange traded fund (ETF) are not required to be disclosed if the fund meets the specific criteria outlined in Regulation 18237. An official may need to contact their account manager for assistance in determining what assets are held in the account.

17. Q. If an official reported stocks that were acquired last year on their annual Form 700, must the stocks be listed again on the official's next Form 700?
- A. Yes. Stocks that are worth \$2,000 or more during the reporting period must be reported every year that they are held. The "acquired" and "disposed" dates are only required if the stocks were initially acquired or entirely disposed of during the period covered by the Form 700.
18. Q. How are interests in a living trust reported if the trust includes: (1) rental property in the official's jurisdiction; (2) a primary residence; and (3) investments in diversified mutual funds? Are there different disclosure rules?
- A. The name of the trust is reported, along with the rental property and its income, on Schedule A-2. The official's primary residence, if used exclusively as a personal residence, and investments in diversified mutual funds registered with the SEC, are not reportable. Although the official's primary residence is not required to be disclosed on the Form 700, it is still considered an economic interest for conflict of interest purposes. (See Question 18.) A secondary residence not used exclusively for personal purposes may be reportable. (See Question 19.)
19. Q. A Form 700 filer has a 10% or greater ownership interest in a company that provides uncompensated, pro-bono, or volunteer services within the filer's jurisdiction. Must this investment be disclosed on Schedule A-2 of the Form 700?
- A. Yes. An investment must be disclosed if there is any financial interest in a business entity that does business or plans to do business within the jurisdiction. (See Government Code 82034.) Although the services are uncompensated, "doing business in the jurisdiction" is defined as having business contacts on a regular or substantial basis, including those providing services or goods. (See Regulation 18230.)
20. Q. An official holds an investment (stocks, partnership, etc.) or receives income from a business entity. How is the name of the business entity reported?
- A. An official must report the full name of the business entity interest. Do not use acronyms for the name of the business entity unless it is one that is commonly understood by the public.

Real Property Questions

21. Q. Is an official's personal residence reportable?
- A. Generally, any personal residence occupied by an official or their family is not reportable if used exclusively as a personal residence. However, a residence for which a business deduction is claimed is reportable if the portion claimed as a tax deduction is valued at \$2,000 or more. In addition, any residence for which an official receives rental income is reportable if it is located in the jurisdiction.
22. Q. When an official is required to report interests in real property, is a secondary residence reportable?
- A. It depends. First, the residence must be located in the official's jurisdiction. If the secondary residence is located in the official's jurisdiction and rental income is received (including from a family member), the residence is reportable. However, if the residence is used exclusively for personal purposes and no rental income is received, it is not reportable. Although the secondary residence may not be reportable, it is still considered an economic interest for conflict of interest purposes.

23. Q. If a primary or secondary personal residence is required to be reported, is the street address required to be disclosed?
- A. No. The assessor's parcel number may be listed instead of the street address.

Enforcement Question

24. Q. What is the penalty for not filing the Form 700 on time or not reporting all required economic interests?
- A. A late fine of \$10 per day up to a maximum of \$100 may be assessed. If an individual does not pay a late fine, the matter may be referred to the Franchise Tax Board for collection. In addition, if a matter is referred to the FPPC's Enforcement Division for failure to file or failure to include all required economic interests, the fine may be substantially higher.

Eligible non-filers may be referred from the FPPC's Enforcement Division to the FPPC's Political Reform Education Program (PREP). The program allows persons with little to no experience with the Act to resolve minor violations by completing an online educational course in lieu of paying a monetary penalty. Those who complete the program will have their Enforcement cases closed with no action and, in many circumstances, will be exempted from paying late filing fees assessed by their filing officer.

Gift/Travel Questions

25. Q. What is the gift limit for 2025-2026?
- A. **\$630**: This means that gifts from a single, reportable source, other than a lobbyist or lobbying firm (see below), may not exceed \$630 in a calendar year. For officials and employees who file the Form 700 under an agency's conflict of interest code ("designated employees"), this limit applies only if the official or employee would be required to report income or gifts from that source on the Form 700, as outlined in the "disclosure category" portion of the agency's conflict of interest code. For conflict of interest purposes, the gift must be under \$630 to avoid consideration under the conflict rules.

State Lobbyist & Lobbying Firm Limit:

\$10: State candidates, state elected officers, and state legislative officials may not accept gifts aggregating more than **\$10 in a calendar month that are made or arranged by a registered state lobbyist or lobbying firm**. The same rule applies to state agency officials, including members of state boards and commissions, if the lobbyist or firm is registered to lobby, or should be registered to lobby, the official's or employee's agency.

26. Q. During the year, an official received several gifts of meals from the same reportable source. Each meal was approximately \$35. Is the source reportable?
- A. Yes. Gifts from the same reportable source are aggregated, and the official must disclose the source when the total value of all meals reaches or exceeds \$50.

27. Q. How does an individual return a gift so that it is not reportable?
- A. Unused gifts that are returned to the donor or reimbursed within 30 days of receipt are not reportable. The recipient may also donate the unused item to a charity or a governmental agency within 30 days of receipt or acceptance so long as the donation is not claimed as a tax deduction. An individual may not, however, reimburse a charity for the value (or partial value) of a gift from another source, in order to not report the gift, unless the charity was the original source of the gift.
28. Q. Two people typically exchange gifts of similar value on birthdays. Are these items reportable?
- A. No. Gift exchanges with individuals, other than lobbyists, on birthdays, holidays, or similar occasions, are not reportable or subject to gift limits. The gifts exchanged must be similar in value.
29. Q. Must an official report gifts received from an individual whom the official is dating?
- A. No. Gifts of a personal nature exchanged because the individuals are in a bona fide dating relationship are not reportable or subject to gift limits. However, the official remains subject to the conflict of interest rules and some matters may require recusal from voting.
30. Q. If an official makes a speech related to national public policy and their spouse attends the dinner at the event, is the spouse's meal considered a gift to the official?
- A. Yes. The official's meal is not a reportable gift; however, their spouse's meal is a gift and reportable on the official's Form 700 if the value is \$50 or more.
31. Q. A vendor that does business with the agency provided entertainment tickets to the spouse of one of the agency members. Must the member report the tickets as gifts?
- A. Yes. Unless an exception applies, the tickets are a reportable gift. A gift to an official's spouse is a gift to the official when there is no established working, social, or similar relationship between the donor/vendor and the spouse or there is evidence to suggest that the donor had a purpose to influence the official.
32. Q. An agency received two free tickets to a concert from a local vendor. The agency has a policy governing the reporting of tickets and passes distributed to persons for use in ceremonial roles or other agency related activities. The agency had discretion to determine who in the agency received the tickets. Each ticket was valued at \$140. If the agency director used the tickets, how are they reported?
- A. Assuming the tickets meet the agency's policy as an appropriate use of public funds, the agency may report the tickets (worth \$280) on the Form 802 (Agency Report of Ceremonial Role Events and Ticket/Pass Distributions), which is a public record. The director does not need to report the tickets on the Form 700.

33. Q. An agency received a large box of chocolates as a holiday gift from a local merchant. It was addressed to the agency and not to a particular employee. Is there a reporting requirement?
- A. No. There is no reporting requirement if the value received by each agency employee is less than \$50.
34. Q. An agency official receives a gift basket specifically addressed to the official worth more than \$50 from a local merchant. Is there a reporting requirement?
- A. If the source of the gift basket is reportable by the official, the official must report the gift, even if they share the gift with other agency employees.
35. Q. Do prizes donated to a governmental agency by an outside source constitute gifts under the Act if they were received by city employees in a drawing conducted by the city for all city employees participating in the city's charitable food drive?
- A. Yes. The prizes are gifts if donated by an outside source and subject to the Act's limits and reporting requirements.
36. Q. An official won a scholarship in a raffle at a software update training class. The scholarship covered the cost of the class. All attendees, including other public officials and members of the public, were eligible to apply for the scholarship. Is the official required to report the scholarship as a gift?
- A. A scholarship received in a "bona fide" competition may be reported as income instead of a gift. Whether or not a competition or contest is "bona fide" depends on specific facts, such as the nature of the pool of contestants. Contact the FPPC for assistance.
37. Q. Is a ticket provided to an official for their admission to an event at which the official performs a ceremonial role or function on behalf of their agency reportable on the official's Form 700?
- A. No, so long as the organization holding the event provides the ticket and so long as the official's agency completes the Form 802 (Agency Report of Ceremonial Role Events and Ticket/Pass Distributions). The form will identify the official's name and explain the ceremonial function. (See Regulation 18942.3 for the definition of "ceremonial role.")
38. Q. An official makes an annual donation to an educational organization that has a 501(c)(3) tax-exempt status. The organization is holding a two-hour donor appreciation event, which will include wine, appetizers, and music. Free access to the event is being provided to all donors to the organization. Must the official report the event as a gift from the organization?
- A. Because free access to the event is offered to all of the organization's donors, without regard to official status, access to the event is not a reportable gift.
39. Q. Are frequent flyer miles reportable?
- A. No. Discounts received under an airline's frequent flyer program that are available to all members of the public are not required to be disclosed.

IMPORTANT NOTE: See Regulation 18950.1 for additional information on reporting travel payments. In some circumstances the agency may report the travel in lieu of the official reporting the travel.

40. Q. If a non-profit organization pays for an official to travel to a conference after receiving the funds to pay for the travel from corporate sponsors, specifically for the purpose of paying for the official's travel, is the non-profit organization or the corporate sponsors the source of the gift?
- A. The corporate sponsors are the source of the gift if the corporate sponsors donated funds specifically for the purpose of the official's travel. Thus, the benefit of the gift received by the official would be pro-rated among the donors. Each reportable donor would be subject to the gift limit and identified on the official's Form 700. The FPPC should be contacted for specific guidance to determine the true source of the travel payment.
41. Q. May an official accept travel, lodging and subsistence from a foreign sister city while representing the official's home city?
- A. Yes. If the travel and related lodging and subsistence is paid by a foreign government and is reasonably related to a legislative or governmental purpose, it is not subject to the gift limit. However, the payments must be disclosed as gifts on the Form 700 for this exception to apply. While in the foreign country, any personal excursions not paid for by the official must also be disclosed and are subject to the gift limit. If private entities make payments to the foreign government to cover the travel expenses, the gift limit will apply and travel payments will likely be prohibited. Please contact the FPPC for more information.
42. Q. An analyst for a state or local agency attends a training seminar on the new federal standards related to the agency's regulatory authority. If the analyst's travel payments are paid by the federal agency, must the analyst report the payment on the Form 700?
- A. No. A payment for travel and related per diem received from a government agency for education, training, or other inter-agency programs or purposes, is not considered a gift or income to the official who uses the payment.
43. Q. A state legislator and a planning commissioner were guest speakers at an association's event. Travel expenses were paid by the association, and the event was held in the United States. Is this reportable?
- A. Yes. The payment is reportable, but not subject to the gift limits. In general, an exception applies to payments for travel within the United States that are provided to attend a function where the official makes a speech. These payments are not limited, but are reportable as gifts. The rules require that the speech be reasonably related to a legislative or governmental purpose, or to an issue of state, national, or international public policy; and the travel payment must be limited to actual transportation and related lodging and subsistence the day immediately preceding, the day of, and the day immediately following the speech. (See Government Code Section 89506. Other rules may be applicable if this exception is not used.)

44. Q. An official serves as a board member for two organizations – one has a 501(c)(3) tax-exempt status and the other has a 501(c)(6) tax-exempt status. The organizations pay the official's travel expenses to attend board meetings. Must the official report these travel payments?
- A. Under the Act, travel payments provided to an official by a 501(c)(3) organization are exempt from the definition of "income" and therefore, not reportable. However, travel payments from other organizations, including a 501(c)(6) organization, are likely required to be reported. Designated employees must report such travel payment if the organization is reportable pursuant to the official's disclosure category in their agency's conflict of interest code.
45. Q. The local airport authority issues a certain number of airport parking cards to the County to allow the cardholders to use the parking facilities at the airport at no charge, provided the cardholder is on official business. Must the officials who use the parking cards report a gift on the Form 700?
- A. No. As long as the parking cards are used for official business only, the parking cards do not provide a personal benefit, so no gift is received. If a parking card is used for *personal* purposes, a gift must be reported.

Tickets to Non-Profit and Political Fundraisers Questions

46. Q. An official is offered a ticket from a 501(c)(3) organization to attend its fundraising event. The face value (price) of the ticket is \$500, and the ticket states that the tax deductible portion is \$350. If the official accepts the ticket, what must be reported?
- A. Nothing is required to be reported on the Form 700, so long as the ticket is provided directly by the 501(c)(3) organization for its own fundraising event and is used for the official's own attendance at the fundraiser. In this case, the ticket is deemed to have no value. The official may also accept a second ticket provided directly by the 501(c)(3) organization for their guest attending the event, without a reporting obligation by either the official or the guest.
47. Q. What if someone purchases a table at a non-profit fundraiser and offers an official a seat at the table?
- A. If another person or entity provides a ticket, it is a gift and subject to the gift limit. The value is the non-deductible portion on the ticket. If there is no declared face value, then the value is the pro-rata share of the food, catering service, entertainment, and any additional item provided as part of the event. The "no value" exception only applies if the official receives no more than two tickets for their own use directly from the 501(c)(3) organization and it is for the organization's fundraising event.
48. Q. A 501(c)(3) organization provides a ticket to an official for its fundraising event. The organization seats the official at a table purchased by a business entity. Does the official have to report the ticket?
- A. No. So long as the ticket is provided directly by the 501(c)(3) organization and is used for the official's own attendance at the fundraiser, the ticket is not reportable regardless of where the official is seated.

49. Q. An agency employee who holds a position designated in their agency's conflict of interest code receives a ticket to a fundraiser from a person not "of the type" listed in the agency's code. Is the agency employee required to report the value?
- A. No. A ticket or any other gift may be accepted under these circumstances without limit or reporting obligations. Agencies must ensure the conflict of interest code adequately addresses potential conflicts of interests but not be so overbroad as to include sources that are not related to the employee's official duties.
50. Q. An official receives a ticket to attend a political fundraiser held in Washington D.C. from a federal committee. Is the official required to disclose the ticket as a gift, and is it subject to the gift limit?
- A. No. The value of the ticket is not a gift, so long as the ticket is provided to the official directly by the committee holding the fundraiser and the official personally uses the ticket. (See Regulation 18946.4.) Separate rules apply for travel provided to attend the fundraiser. Regulation 18950.3 covers issues on travel paid by or for a campaign committee.
51. Q. A political party committee is holding a political fundraiser at a golf course and a round of golf is included. If the committee provides an elected official a ticket, is the ticket reportable by the official?
- A. No, so long as the official uses the ticket for their own use. If someone other than the political party provides a ticket, the full cost of the ticket is a gift. The political party must report the total amount spent on the fundraiser on its campaign statement.
52. Q. If a business entity offers an official a ticket or a seat at a table that was purchased for a political fundraiser, what is the value?
- A. Because the ticket was not offered by the campaign committee holding the fundraiser, it is a gift to the official. The value is either the face value of the ticket or the pro-rata share of the food, catering services, entertainment, and any additional benefits provided to attendees.
53. Q. If an official attends an event that serves only appetizers and drinks, does the "drop-in" exception apply no matter how long the official stays or how many appetizers or drinks are consumed?
- A. No. The focus of the "drop-in" exception is on the official's brief attendance and limited consumption, not on the nature of the event as a whole. If an official attends an event that serves only appetizers and drinks, the "drop-in" exception applies only if the official just "drops in" for a few minutes and consumes only a "de minimis" amount of appetizers and drinks. The "drop-in" exception does not automatically apply just because the event does not serve more than appetizers and drinks.

54. Q. An organization, which is not a 501(c)(3) organization, is holding a fundraiser at a professional sporting event. Tickets to this sporting event are sold out and it appears that tickets are only available at a substantially higher price than the face value amount of the ticket provided to the official by the organization. If the official attends the event, what is the value of the gift?
- A. The value is the face value amount of the ticket to the sporting event. This valuation rule applies to all tickets to such events that are not covered by a separate valuation exception, such as non-profit and political party fundraisers.
55. Q. An official receives a ticket to a fundraiser, and if accepted, the ticket will result in a reportable gift or a gift over the current gift limit. What are the options?
- A. The official may reimburse the entity or organization that provided the ticket for the amount over the gift limit. Alternatively, the official may pay down the value of the ticket to under the \$50 gift reporting threshold if the official does not want to disclose the ticket. Reimbursement and/or pay down must occur within 30 days of receipt of the ticket. A candidate or elected official may use campaign funds to make the reimbursement if the official's attendance at the event is directly related to a political, legislative, or governmental purpose. A ticket that is not used and not given to another person is not considered a gift to the official and therefore is not reportable.

California Fair Political Practices Commission
Update of Rules Regarding the Filing of Expanded Statements of Economic Interests by Public Officials with Multiple Positions

In November 2020, the Commission updated its regulations governing the filing of an Expanded Statement of Economic Interests (an “Expanded Statement”) by a public official who holds multiple positions. The goal of this fact sheet is to help filing officers, filing officials, and officials with multiple positions to understand the updated rules governing the filing of an Expanded Statement.¹

Background

In order to reduce redundant filing obligations, which did not provide additional disclosure, and to improve Commission and agency staff efficiency, the Commission has updated the rules governing filing of Expanded Statements.

The Political Reform Act² governs the filing of Statements of Economic Interests (“SEIs”) by public officials, including officials specified in Section 87200 (Sections 87202 – 87204), designated employees (Section 87302), candidates for any elective office designated in a conflict of interest code (Section 87302.3), and members of boards or commissions of newly created agencies (Section 87302.6).

Prior to the update, certain officials with multiple positions were authorized to file an Expanded Statement covering all reportable interests, but minor modification and additional guidance on filing rules and processes for Expanded Statements was necessary.

New Regulation 18723.1

New Regulation 18723.1(a) defines “Expanded Statement of Economic Interests,” “primary position,” and “additional position” for purposes of the regulation. Subdivision (c) authorizes, but does not require, an official with multiple positions subject to filing obligations to file an Expanded Statement for each position, rather than a separate and distinct SEI for each position. That provision also specifies processes for filing such a statement: the original Expanded Statement is filed for the official’s primary position and

¹ This fact sheet is informational only and contains only highlights of selected provisions of the law. It does not carry the weight of the law. For further information, consult the Political Reform Act and its corresponding regulations, advice letters, and opinions.

² The Act is contained in Government Code Sections 81000 through 91014. All statutory references are to the Government Code, unless otherwise indicated. The regulations of the Fair Political Practices Commission are contained in Sections 18110 through 18997 of Title 2 of the California Code of Regulations. All regulatory references are to Title 2, Division 6 of the California Code of Regulations, unless otherwise indicated.

a copy of that Expanded Statement is filed for each additional position. Subdivision (a) provides criteria for determining which position is the official's primary position.

Subdivision (a) also requires an official who files an Expanded Statement to list all positions for which the Expanded Statement is submitted. Subdivision (b), however, provides that a statewide elected officer is not required to list additional positions and is not required to file a copy of the Expanded Statement for additional positions as they already provide full disclosure throughout the State.

In regard to assuming office or leaving office Expanded Statements, subdivision (c)(5) only authorizes an official with multiple positions to file such an Expanded Statement if the official assumes or leaves each position on the same day.

Subdivision (e) requires the Expanded Statement to be submitted in paper format if the Commission's electronic filing system or the agency's approved electronic filing system is incapable of processing the Expanded Statement.

In order to improve filing official and Commission staff efficiency, subdivision (f) expressly provides that if an official files a copy of an Expanded Statement for an additional position, that copy is not required to be forwarded to the Commission.



Filing with a Digital Signature

February 2022

Methods of Filing

Under the Act and Commission regulations, many forms—including Form 700s—may be filed via paper with a handwritten signature or with a “secure electronic signature,” which may be submitted in two ways. The first form of a “secure electronic signature” is an electronic signature included in an electronic filing system. The second form of a “secure electronic signature” is a “digital signature,” which may be used to sign documents electronically, if permitted by the filing officer. The use of “digital signatures” in FPPC forms is the subject of this guide.

What is a “Digital Signature?”

In short, a digital signature is a type of certificate-based electronic signature that offers increased security to ensure the identity of the signer and prevent the alteration of documents after signing.

Digital Signature Services

Numerous companies offer digital signature services, but this guide focuses on one common program that may be used for digital signatures at no cost—Adobe Acrobat Reader DC (“Adobe Reader” or “Adobe”).

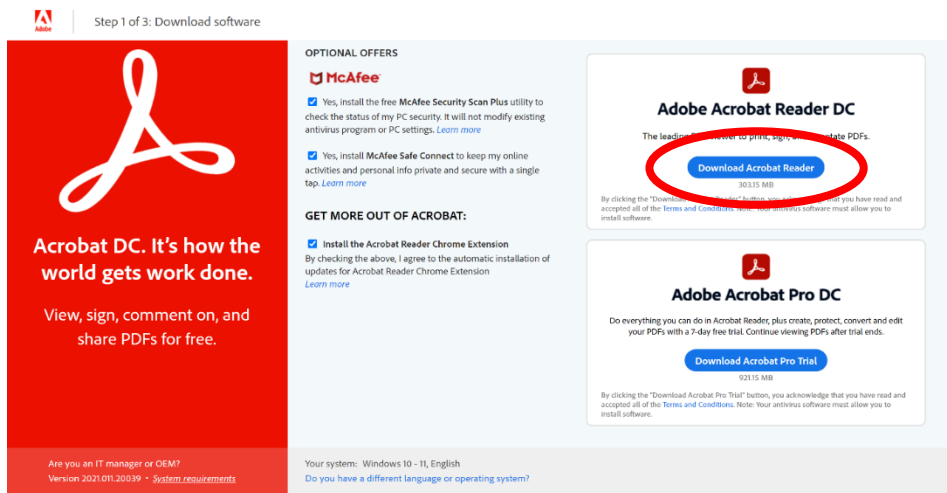
Adobe Reader allows officials to create a Digital ID to digitally sign documents, which may then be verified as valid by filing officials.

The steps below describe the signing and validation process for “self-signed” Digital IDs—that is, a Digital ID created by the signer, rather than issued by a Certificate Authority (“CA”). As explained in detail below, self-signed Digital IDs must be manually verified before they may be considered valid. In contrast, Digital IDs issued by a CA are automatically validated by the CA, which operates similarly to a notary public. An agency may use a CA for digital signature services, but there are generally costs associated with such services, just as there are with an electronic filing system.

Steps for the Filer

Step 1: Download and install Adobe Reader

If you do not already have an Adobe product capable of digitally signing a document, Adobe Reader can be downloaded at <https://get.adobe.com/reader/>.



Step 2: Fill out every applicable form field, other than the filer signature field, unless a field is specifically reserved for use by the filing official.

Step 3: Review your document for completeness and accuracy, then click the filer signature field.

5. Verification

MAILING ADDRESS	STREET	CITY	STATE	ZIP CODE
(Business or Agency Address Recommended - Public Document)	123 Example Street	Sacramento	CA	95814
DAYTIME TELEPHONE NUMBER	(555) 123-4567	EMAIL ADDRESS	JDoe@fppc.ca.gov	

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed 2/3/22
(month, day, year)

Signature [Redacted Signature]
(File the originally signed paper statement with your filing official.)

Print **Clear**

FPPC Form 700 - Cover Page (2021/2022)
advice@fppc.ca.gov • 866-275-3772 • www.fppc.ca.gov
Page - 5

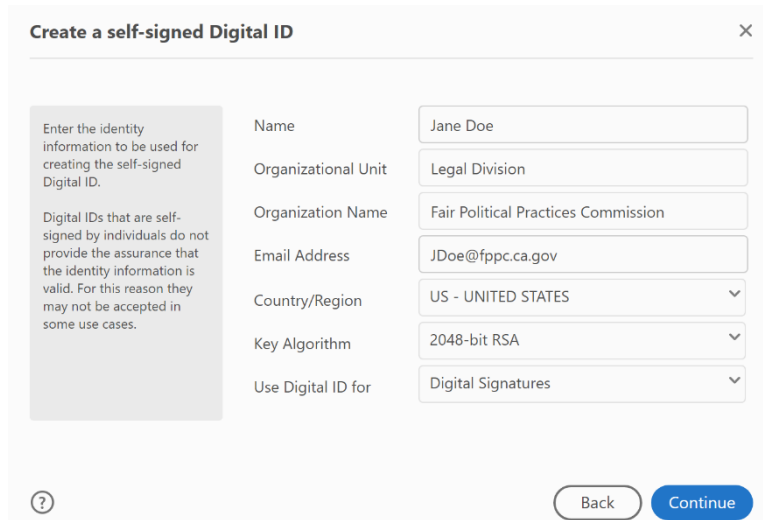
NOTE: Once the form has been digitally signed, the form fields cannot be altered unless the digital signature is removed. For this reason, it is important to review the document for completeness and accuracy.

Step 4: Create or Choose a Digital ID

After clicking the filer signature field, you will be prompted with a text box that reads, “Sign with a Digital ID.” If you do not already have a Digital ID, click “Configure New Digital ID,” followed by “Create a new Digital ID,” then “Save to File.”

Fill in the relevant information, including your name, agency email address, and organization name and unit.

Keep “Country/Region,” “Key Algorithm,” and “Use Digital ID for” on the default selections of “US – UNITED STATES,” “2048-bit RSA,” and “Digital Signatures,” respectively.



The screenshot shows a dialog box titled "Create a self-signed Digital ID" with a close button (X) in the top right corner. On the left, there is a grey box with a question mark icon and the text: "Enter the identity information to be used for creating the self-signed Digital ID. Digital IDs that are self-signed by individuals do not provide the assurance that the identity information is valid. For this reason they may not be accepted in some use cases." On the right, there are several input fields: "Name" (Jane Doe), "Organizational Unit" (Legal Division), "Organization Name" (Fair Political Practices Commission), "Email Address" (JDoe@fppc.ca.gov), "Country/Region" (US - UNITED STATES), "Key Algorithm" (2048-bit RSA), and "Use Digital ID for" (Digital Signatures). At the bottom, there are "Back" and "Continue" buttons.

Click “Continue” and you will be asked to create a password for your Digital ID. Create a password, then select where to save your Digital ID. You will need to access this file to digitally sign documents, so the file should be saved in a location that is private and secure.

Step 5: Sign with Your Digital ID

You will be returned to the “Sign with a Digital ID” screen. Choose your new Digital ID and click “Continue.” On the next page, enter the password for your Digital ID, click “Sign,” and choose where to save your signed document.

NOTE: It is recommended you choose a new file name so that your signed version does not overwrite the unsigned version of the document.



The screenshot shows a dialog box titled "Sign as Jane Doe" with a close button (X) in the top right corner. At the top, there is an "Appearance" dropdown menu set to "Standard Text" and a "Create" button. Below this, there is a large signature area showing the name "Jane Doe" in a large font, a red digital signature scribble, and the text "Digitally signed by Jane Doe Date: 2022.02.03 10:30:32 -08'00'". To the right of the signature area is a link "View Certificate Details". Below the signature area, there is a "Review document content that may affect signing" section with a "Review" button. At the bottom, there is a password input field (masked with asterisks) and "Back" and "Sign" buttons.

Step 6: Review and Submit Your Document

Review the document again, then send it to your filing official via your agency email address.

NOTE: If, after signing, you realize you need to amend some aspect of your form, right click your signature and click “Clear Signature.”

Steps for the Filing Official

Step 1: Review the Document for Digital Signature Validity

A blue banner at the top of the document should state whether the document has been signed with valid signatures. A valid checkmark is represented by a cursive signature icon with a green checkmark.



Signed and all signatures are valid. Please fill out the following form.

Step 2: Confirm the Authenticity of the Filer’s Signature

Upon receiving a document signed with a self-signed Digital ID for the first time, the document will not indicate that the signature is valid. Rather, an icon including a yellow triangle with an exclamation point will display, indicating a problematic signature.



At least one signature has problems. Please fill out the following form.

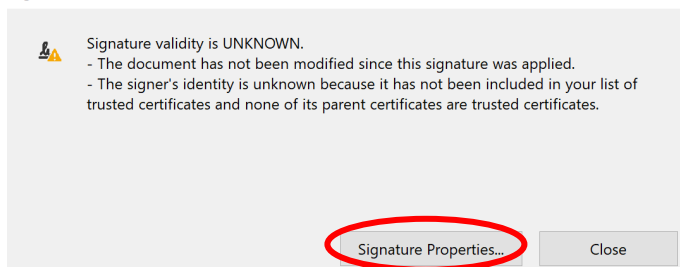
In this instance, you should reach out to the filer, generally via phone or email, to confirm the purported filer did, in fact, send the digitally signed document.

NOTE: If the file received is sent from the filer’s agency email address, you will not need to take further action to confirm the identity of the filer.

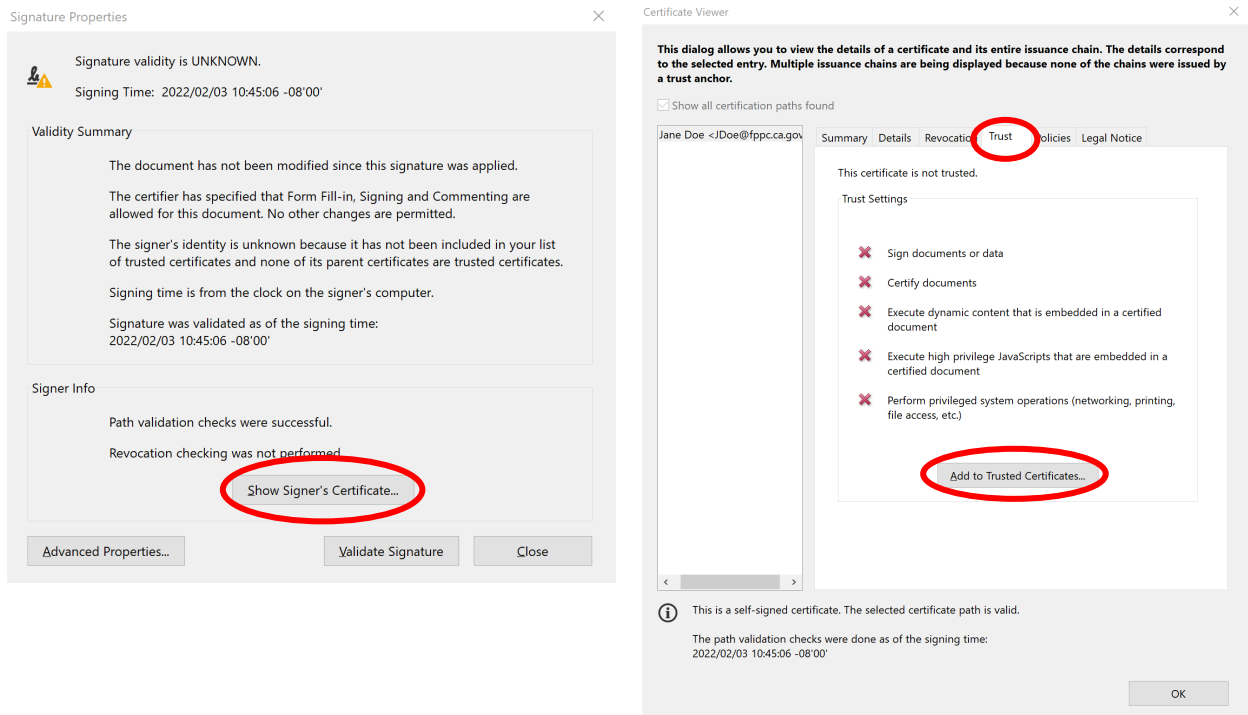
Step 3: Validate the Filer’s Signature in Adobe

Once you have confirmed the identity of the filer and their use of the Digital ID, click on the signature in the file, followed by “Signature Properties.”

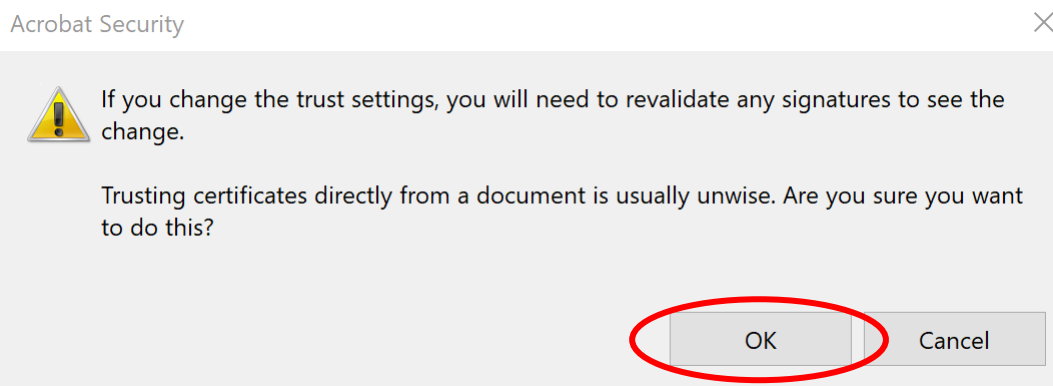
Signature Validation Status



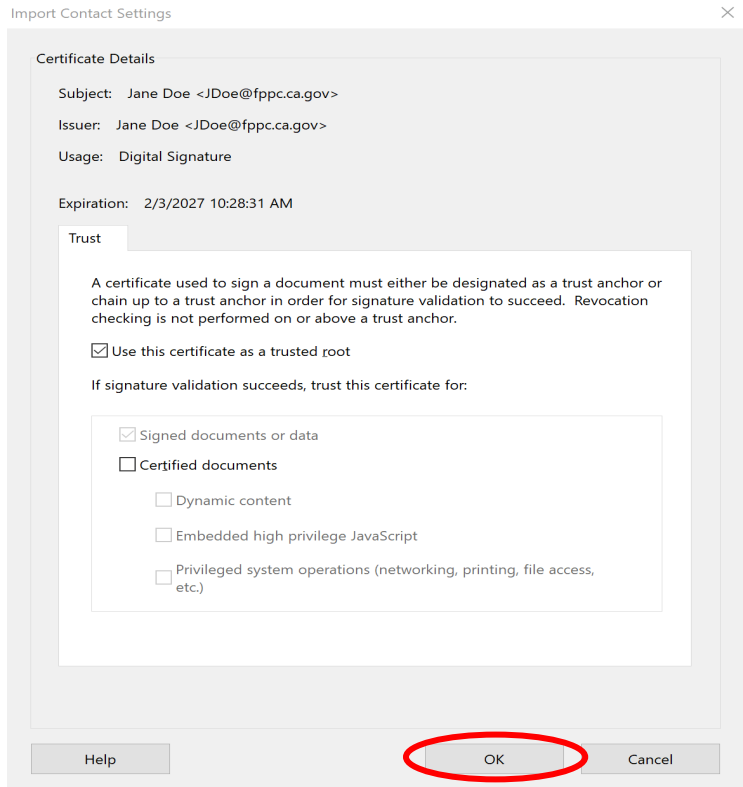
Click on “Show Signer’s Certificate,” the “Trust” tab, then “Add to Trusted Certificates.”



Adobe will display a text box stating, “If you change the trust settings, you will need to revalidate any signatures to see the change. Trusting certificates directly from a document is usually unwise. Are you sure you want to do this?” Having confirmed the authenticity of the filer’s signature in Step 2, click “OK.”

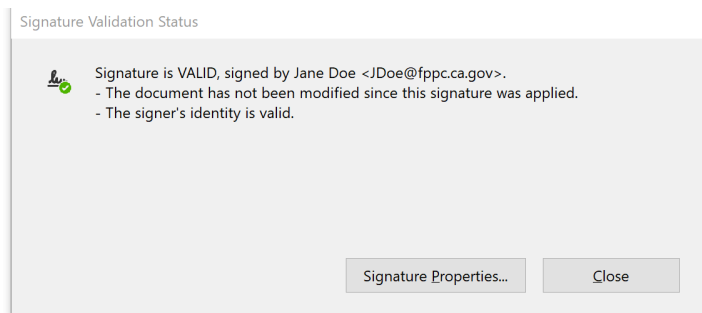


Adobe will display a page with a pre-checked box reading, “Use this certificate as a trusted root,” above another pre-checked box reading, “Signed documents or data.” Leave these boxes checked and the other boxes unchecked, then click “OK.”



Step 6: Confirm the signature has been validated

Click the signature again and it should now display as valid.



5. Verification

MAILING ADDRESS	STREET	CITY	STATE	ZIP CODE
123 Example Street		Sacramento	CA	95814
DAYTIME TELEPHONE NUMBER	EMAIL ADDRESS			
(555) 123-4567	JDoe@fppc.ca.gov			

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed 2/3/22 Signature Jane Doe Digitally signed by Jane Doe Date: 2022.02.03 10:45:06 -0800
(month, day, year) (File the originally signed paper statement with your filing officer.)

Print **Clear**

FPPC Form 700 - Cover Page (2021/2022)
 advice@fppc.ca.gov • 866-275-3772 • www.fppc.ca.gov
 Page - 5

Step 7: Add the Date Received

Note the date the form was received in the field reserved for the filing official.



Please type or print in ink.

STATEMENT OF ECONOMIC INTERESTS
COVER PAGE
A PUBLIC DOCUMENT

Date Initial Filing Received
Filing Official Use Only

2/3/22

Upon reopening the file, a banner will indicate that the filer's signature is valid, with a subsequent change to the form—that is, the addition of the filing date.



Signed and all signatures are valid, but with unsigned changes after the last signature. Please fill out the following form.

Step 8: Save

Save the form. It is also recommended that you save an electronic copy of the email in which the form was sent.

The Academies CMO Board Financial Update

MEAGAN MILLER
MARCH 18, 2025





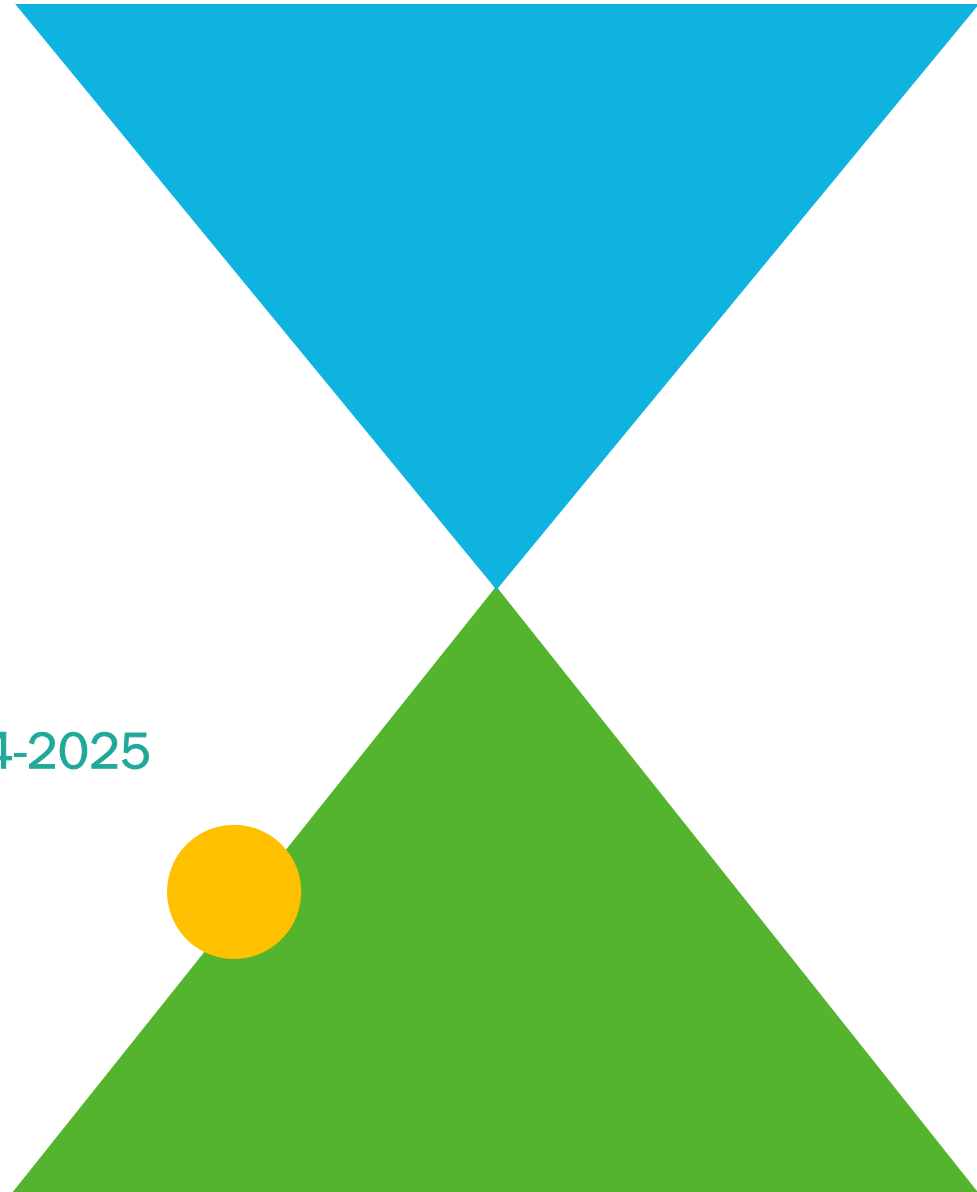
Contents

1. FY25 January Financial Update
2. FY26 State Budget Update
3. Exhibits
 - FY25 January Financials
 - FY25 Second Interim



January Financials

2024-2025



2nd Interim Report Overview



What?

- The district and county's second financial update
- Includes financial data from July – January

When?

- Submitted every year
- Due on/before March 15

How?

- Excel Form: showing Previous Forecast, Actuals, and Current Forecast
- Cover page with signature also submitted for each school



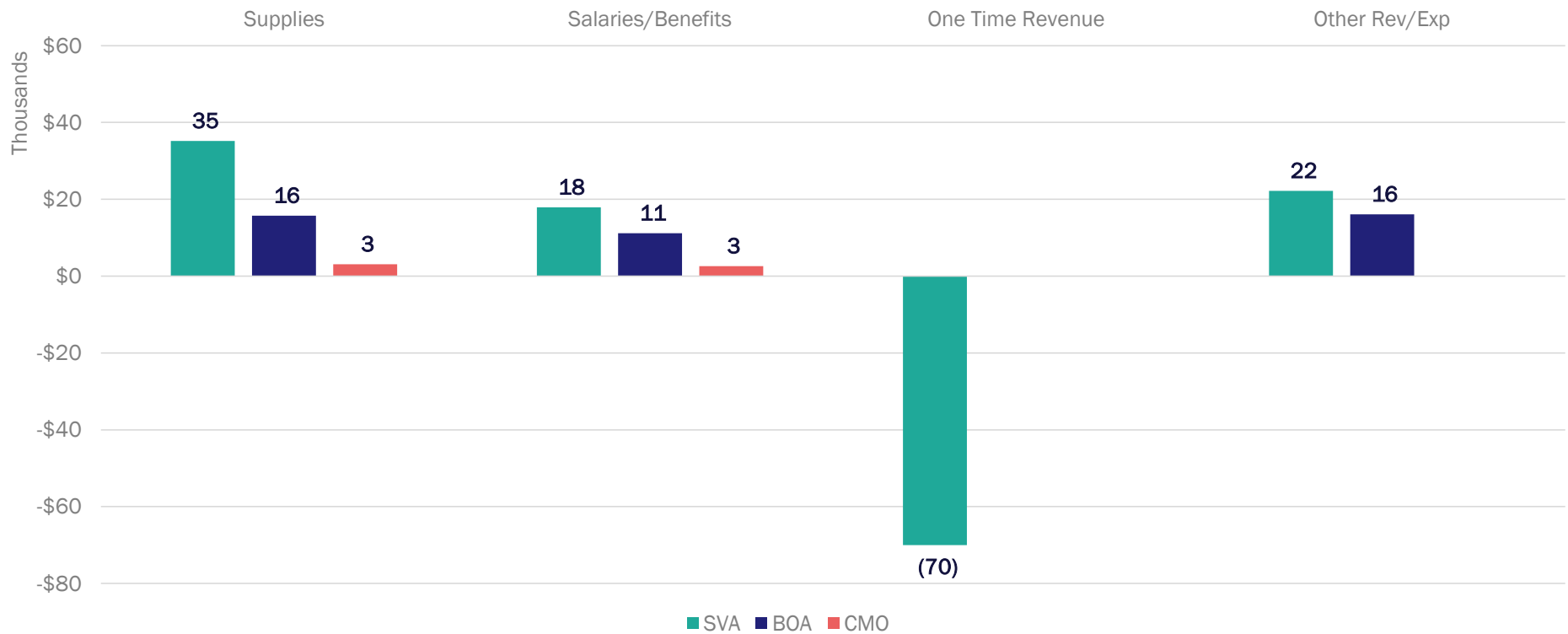
2024-25 Forecast Summary

\$90k increase to Total Operating Income

		SVA	BOA	Total	CMO
Total Revenue	Approved Budget	5,622,663	5,820,720	11,443,383	1,431,424
	Current Forecast	5,700,434	5,838,735	11,539,170	1,461,882
	Increase (decrease)	77,771	18,015	95,786	30,458
Expenses	Approved Budget	5,609,199	5,697,525	11,306,724	1,431,424
	Current Forecast	5,669,159	5,643,151	11,312,310	1,461,882
	Decrease (Increase)	(59,960)	54,375	(5,586)	(30,458)
Operating Income	Approved Budget	13,465	123,195	136,659	0
	Current Forecast	31,275	195,585	226,860	0
	Increase (decrease)	17,811	72,390	90,201	0
Fund Balance	Beg. Balance (Audited)	2,210,214	1,236,980	3,447,193	0
	Operating Income (Loss)	31,275	195,585	226,860	0
Ending Fund Balance (Current Forecast)		2,241,489	1,432,564	3,674,053	0
Ending Fund Balance as % of Expenses		40%	25%	32%	

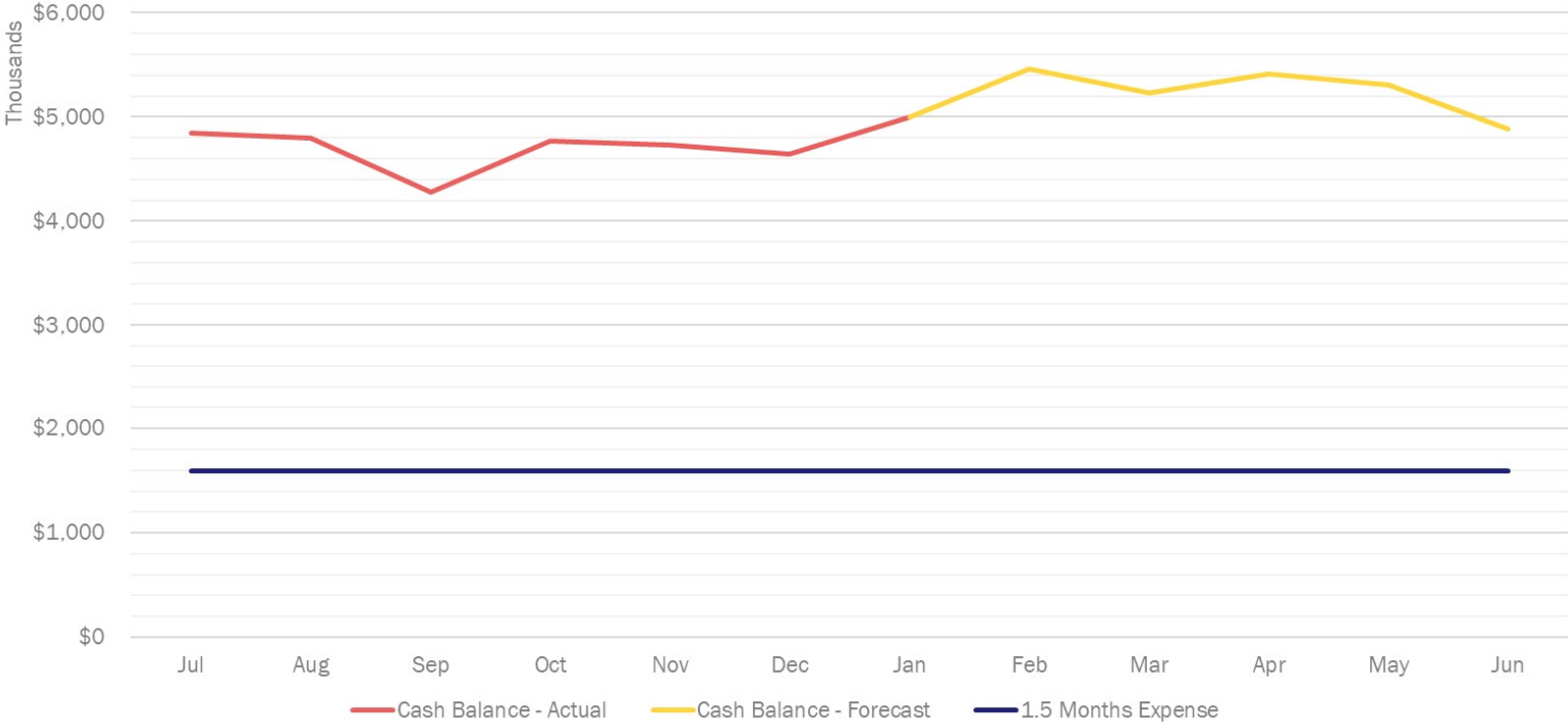
2024-25 Current Forecast vs Previous Forecast

Both schools with similar cost adjustments



Monthly Cash Balance

As of January, 143 days cash on hand



Accounts Payable Aging

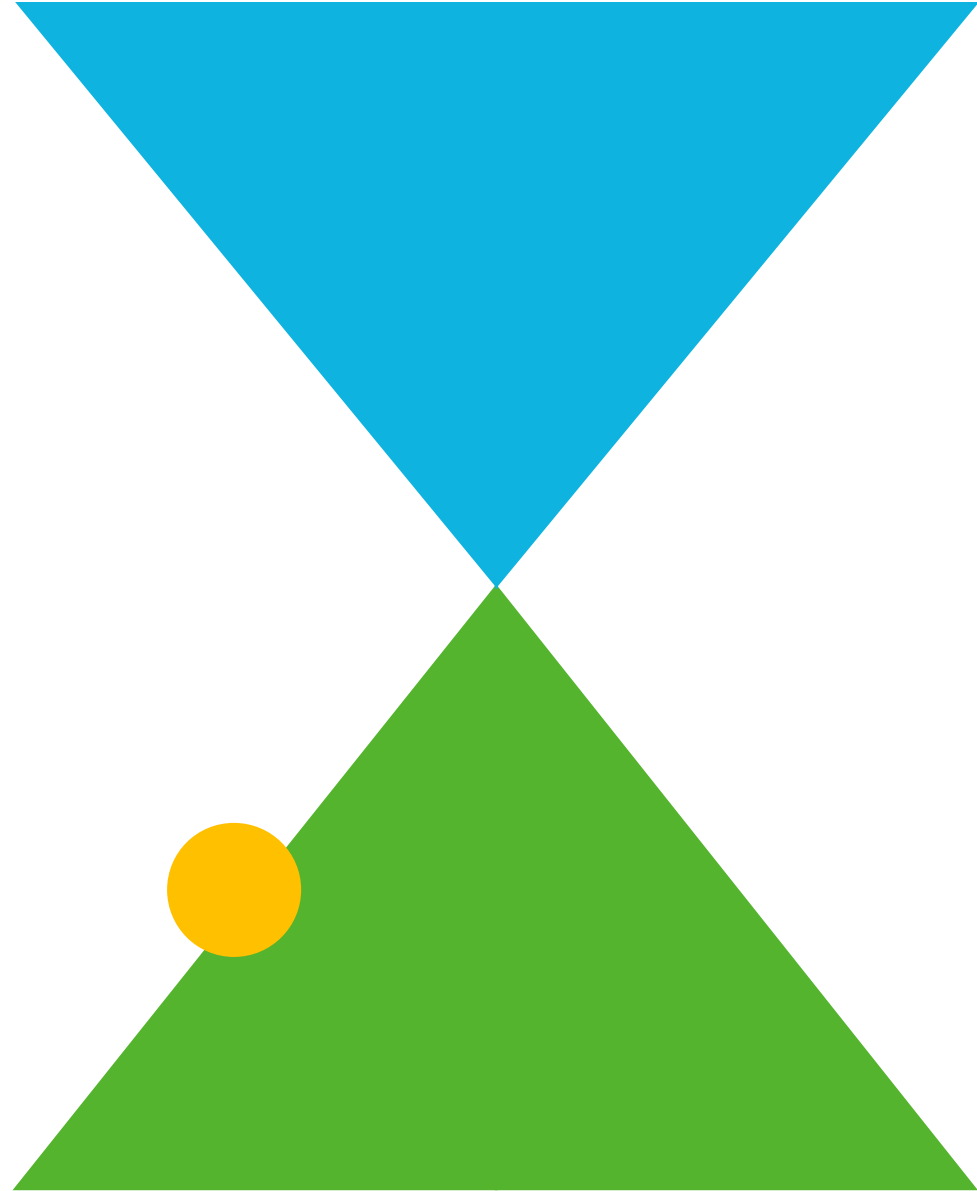


As of 1/31/25, TACMO had \$0k invoices on Aging AP



Aging AP represents invoices submitted to EdTec but not paid as of last day of the month

State Budget



FY26 January Proposal: LAO Analysis & Recommendations



Estimates COLA to be lower, 2.2% vs 2.43%

Extend LRE spend deadline to FY29

Add clarifying language to Student Support & Professional Development Block Grant to be discretionary

Decrease proposed additional funding for TK staffing

Federal Department of Education

What's Happened

- Jan 27: OMB memo
- Jan 29: Memo rescinded
- Feb 4: Temporary restraining order to pause grants & financial assistance
- Feb 25: Prelim injunction to indefinitely block freezing federal grants & loans

What's Making News

- Feb 4: White House drafting executive order to abolish DOE
- Feb 4: Working with Congress, want unions on board

What We Know

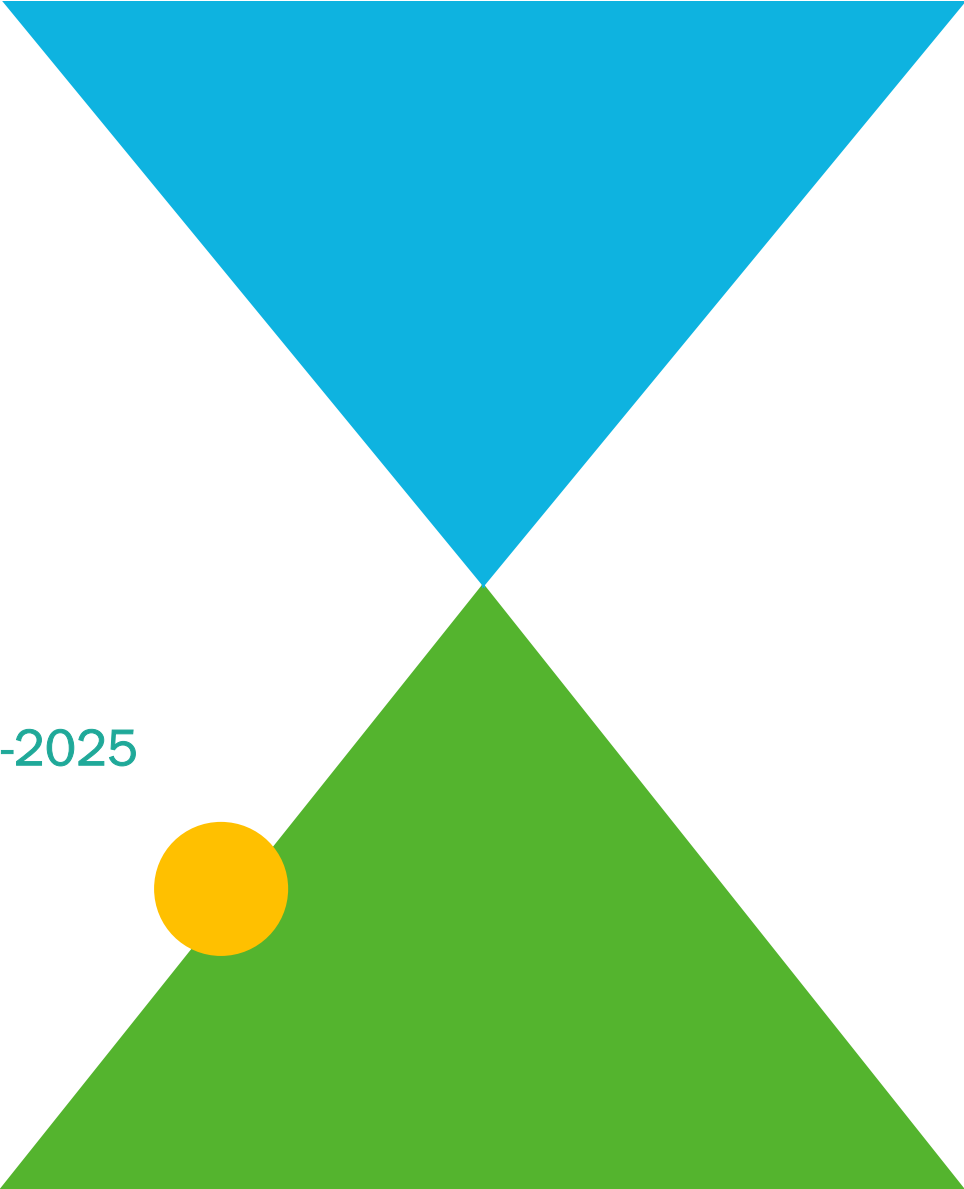
- CA receives > \$2.1B in Title I
- Title I & IDEA are written in law

What We Don't Know

- Programs not in law are removed
- Move functions to different departments, examples: Title to HHS, Civil Rights to DOJ

Exhibits

2024-2025



SVA
Income Statement
As of Jan FY2025

	Actual			YTD	Budget & Forecast						
	Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY											
Revenue											
LCFF Entitlement	325,874	265,153	447,317	1,912,329	4,552,641	4,583,904	4,583,904	-	31,263	2,671,575	42%
Federal Revenue	4,474	10,901	-	15,375	179,235	201,734	201,734	-	22,499	186,359	8%
Other State Revenues	23,521	63,586	41,010	229,487	807,482	885,961	817,238	(68,723)	9,756	587,750	28%
Local Revenues	2,113	84	781	88,689	78,806	80,052	77,052	(3,000)	(1,754)	(11,637)	115%
Fundraising and Grants	815	2,923	35	10,350	4,500	5,500	20,507	15,007	16,007	10,157	50%
Total Revenue	356,797	342,647	489,144	2,256,231	5,622,663	5,757,150	5,700,434	(56,716)	77,771	3,444,203	40%
Expenses											
Compensation and Benefits	366,268	332,008	321,738	2,248,311	3,986,956	4,087,745	4,069,819	17,926	(82,863)	1,821,508	55%
Books and Supplies	2,710	2,947	15,146	74,942	155,169	194,043	158,883	35,160	(3,714)	83,941	47%
Services and Other Operating Expenditures	43,450	26,503	20,224	198,315	1,445,187	1,438,000	1,428,560	9,440	16,627	1,230,245	14%
Depreciation	-	9,106	1,364	10,470	21,887	11,897	11,897	-	9,990	1,428	88%
Other Outflows & Amortization	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	412,427	370,563	358,472	2,532,038	5,609,199	5,731,685	5,669,159	62,526	(59,960)	3,137,121	45%
Net Income	(55,631)	(27,916)	130,671	(275,807)	13,465	25,465	31,275	5,810	17,811	307,082	
Fund Balance											
Beginning Balance (Unaudited)					2,210,214	2,210,214	2,210,214				
Audit Adjustment					-	60,778	60,778				
Net Income					13,465	25,465	31,275				
Ending Fund Balance					2,223,678	2,296,457	2,302,267				
Fund Balance as a % of Expenses					40%	40%	41%				

SVA
Income Statement
As of Jan FY2025

	Actual			YTD	Budget & Forecast						
	Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
KEY ASSUMPTIONS											
Enrollment Summary											
K-3					196	196	196	-	-		
4-6					141	141	141	-	-		
7-8					78	78	78	-	-		
Total Enrolled					415	415	415	-	-		
ADA %											
K-3					94.5%	95.0%	95.0%	0.0%	0.5%		
4-6					94.5%	95.0%	95.0%	0.0%	0.5%		
7-8					94.5%	95.0%	95.0%	0.0%	0.5%		
Average ADA %					94.5%	95.0%	95.0%	0.0%	0.5%		
ADA											
K-3					185.22	186.20	186.20	-	0.98		
4-6					133.25	133.95	133.95	-	0.70		
7-8					73.71	74.10	74.10	-	0.39		
Total ADA					392.18	394.25	394.25	-	2.07		

SVA
Income Statement
As of Jan FY2025

		Actual			YTD	Budget & Forecast						
		Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
REVENUE												
LCFF Entitlement												
8011	Charter Schools General Purpose Entitlement - State Aid	265,153	265,153	265,153	1,355,225	2,527,318	3,254,248	3,254,248	-	726,930	1,899,023	42%
8012	Education Protection Account Entitlement	-	-	-	177,595	1,234,299	543,994	543,994	-	(690,305)	366,399	33%
8096	Charter Schools in Lieu of Property Taxes	60,721	-	182,164	379,509	791,023	785,661	785,661	-	(5,362)	406,152	48%
SUBTOTAL - LCFF Entitlement		325,874	265,153	447,317	1,912,329	4,552,641	4,583,904	4,583,904	-	31,263	2,671,575	42%
Federal Revenue												
8181	Special Education - Entitlement	-	-	-	-	86,160	86,160	86,160	-	-	86,160	0%
8291	Title I	-	10,901	-	10,901	42,551	44,948	44,948	-	2,397	34,047	24%
8292	Title II	1,974	-	-	1,974	7,951	8,053	8,053	-	102	6,079	25%
8294	Title IV	2,500	-	-	2,500	10,000	10,000	10,000	-	-	7,500	25%
8296	SRSA Grant	-	-	-	-	32,573	32,573	32,573	-	-	32,573	0%
8299	All Other Federal Revenue	-	-	-	-	-	20,000	20,000	-	20,000	20,000	0%
SUBTOTAL - Federal Revenue		4,474	10,901	-	15,375	179,235	201,734	201,734	-	22,499	186,359	8%
Other State Revenue												
8319	Other State Apportionments - Prior Years	-	-	1,277	2,182	-	905	2,182	1,277	2,182	-	100%
8381	Special Education - Entitlement (State	-	32,426	16,213	99,449	139,783	139,783	139,783	-	-	40,334	71%
8382	Special Education Reimbursement (State	2,847	2,847	2,847	14,552	31,261	31,426	31,426	-	165	16,874	46%
8550	Mandated Cost Reimbursements	-	7,640	-	7,640	7,583	7,640	7,640	-	57	0	100%
8560	State Lottery Revenue	-	-	-	-	101,994	112,415	112,415	-	10,421	112,415	0%
8590	All Other State Revenue	-	-	-	2,738	268,213	314,443	244,443	(70,000)	(23,770)	241,705	1%
8591	Prop 28 Arts & Music in Schools	4,928	4,928	4,928	22,449	56,833	102,512	102,512	-	45,678	80,062	22%
8593	ELO-Program	-	15,746	15,746	64,732	201,814	176,836	176,836	-	(24,978)	112,104	37%
8596	Other State Revenue 6	15,746	-	-	15,746	-	-	-	-	-	(15,746)	
SUBTOTAL - Other State Revenue		23,521	63,586	41,010	229,487	807,482	885,961	817,238	(68,723)	9,756	587,750	28%
Local Revenue												
8660	Interest	1,539	84	81	637	7,182	5,000	2,000	(3,000)	(5,182)	1,363	32%
8676	After School Program Revenue	-	-	100	100	-	-	-	-	-	(100)	
8689	FUA Reimbursement	-	-	-	-	71,624	71,624	71,624	-	-	71,624	0%
8699	All Other Local Revenue	573	-	-	3,428	-	3,428	3,428	-	3,428	0	100%
8999	Uncategorized Revenue	-	-	600	84,524	-	-	-	-	-	(84,524)	
SUBTOTAL - Local Revenue		2,113	84	781	88,689	78,806	80,052	77,052	(3,000)	(1,754)	(11,637)	115%
Fundraising and Grants												
8801	Donations - Parents	-	-	-	50	-	-	15,000	15,000	15,000	14,950	0%
8802	Donations - Private	-	1,093	-	3,793	-	-	-	-	-	(3,793)	
8803	Fundraising	815	1,830	35	5,507	4,500	5,500	5,507	7	1,007	(0)	100%
8811	PTO Fundraising	-	-	-	1,000	-	-	-	-	-	(1,000)	
SUBTOTAL - Fundraising and Grants		815	2,923	35	10,350	4,500	5,500	20,507	15,007	16,007	10,157	50%
TOTAL REVENUE		356,797	342,647	489,144	2,256,231	5,622,663	5,757,150	5,700,434	(56,716)	77,771	3,444,203	40%

SVA
Income Statement
As of Jan FY2025

	Actual			YTD	Budget & Forecast							
	Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent	
EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	126,096	125,898	127,655	810,202	1,286,996	1,286,996	1,286,996	-	-	476,794	63%
1101	Teacher - Stipends	-	5,900	750	28,014	84,643	69,643	69,643	-	15,000	41,629	40%
1103	Teacher - Substitute Pay	8,536	4,144	1,744	40,177	75,750	75,750	75,750	-	-	35,574	53%
1111	Teacher - Specialist	12,407	12,407	12,797	78,936	197,432	197,432	191,281	6,151	6,151	112,345	41%
1148	Teacher - Special Ed	27,637	27,235	26,989	181,920	289,318	304,318	304,318	-	(15,000)	122,398	60%
1150	Teacher - Intervention	13,374	13,374	13,374	87,491	270,216	264,861	267,003	(2,142)	3,213	179,512	33%
1300	Certificated Supervisor & Administrator Salaries	22,512	22,512	22,512	159,945	271,337	271,337	271,337	-	(0)	111,392	59%
	SUBTOTAL - Certificated Salaries	210,562	211,469	205,821	1,386,684	2,475,692	2,470,337	2,466,328	4,009	9,364	1,079,644	56%
Classified Salaries												
2100	Classified Instructional Aide Salaries	32,750	19,945	11,531	144,393	209,951	278,332	278,332	-	(68,381)	133,939	52%
2103	Classified - Special Education	21,047	13,613	7,342	89,171	154,661	183,755	183,755	-	(29,094)	94,584	49%
2400	Classified Clerical & Office Salaries	15,259	11,481	8,830	85,955	144,474	144,474	144,474	-	-	58,519	59%
2930	Other Classified - Maintenance/grounds	4,158	3,433	4,158	29,284	47,008	47,008	47,008	-	-	17,725	62%
2935	Other Classified - Substitute	1,687	1,783	1,547	7,073	15,000	15,000	15,000	-	-	7,927	47%
2940	Other Classified - Summer	-	-	-	-	10,576	10,576	-	10,576	10,576	-	-
	SUBTOTAL - Classified Salaries	76,247	48,909	33,408	355,875	581,671	679,146	668,569	10,576	(86,899)	312,695	53%
Employee Benefits												
3100	STRS	39,463	38,921	39,222	250,976	469,992	468,969	468,204	766	1,788	217,228	54%
3300	OASDI-Medicare-Alternative	9,079	6,800	5,593	47,514	81,325	88,705	87,837	867	(6,512)	40,323	54%
3400	Health & Welfare Benefits	28,559	23,715	29,730	188,670	327,644	327,644	327,644	-	-	138,974	58%
3500	Unemployment Insurance	341	216	4,603	6,967	15,355	16,746	16,752	(6)	(1,397)	9,784	42%
3600	Workers Comp Insurance	1,874	1,874	3,265	10,762	30,574	31,495	31,349	146	(775)	20,587	34%
3900	403b contribution	144	103	95	862	4,703	4,703	3,136	1,568	1,568	2,274	27%
	SUBTOTAL - Employee Benefits	79,459	71,629	82,508	505,752	929,593	938,262	934,921	3,341	(5,328)	429,169	54%
Books & Supplies												
4100	Approved Textbooks & Core Curricula Materials	-	-	-	209	22,000	10,000	10,000	-	12,000	9,791	2%
4200	Books & Other Reference Materials	-	-	1,086	4,007	10,335	8,334	8,334	-	2,000	4,327	48%
4300	Materials & Supplies	239	-	669	1,729	5,509	5,509	4,000	1,509	1,509	2,271	43%
4320	Educational Software	-	-	-	24,296	23,050	24,296	24,296	-	(1,246)	0	100%
4325	Instructional Materials & Supplies	254	23	23	1,325	7,800	48,678	33,678	15,000	(25,878)	32,353	4%
4326	Art	337	-	-	1,497	14,399	14,399	14,399	-	-	12,901	10%
4330	Office Supplies	672	980	691	5,276	12,850	12,850	10,000	2,850	2,850	4,724	53%
4335	PE Supplies	-	-	73	1,512	2,323	2,323	2,323	-	-	811	65%
4346	Teacher Supplies	418	115	127	6,444	19,950	21,700	12,400	9,300	7,550	5,956	52%
4355	Science	38	-	148	478	800	800	800	-	-	322	60%
4410	Classroom Furniture, Equipment & Supplies	-	142	9,270	9,412	5,500	14,500	12,000	2,500	(6,500)	2,588	78%
4420	Computers: individual items less than \$5k	-	1,442	-	11,827	15,000	15,000	15,000	-	-	3,173	79%
4430	Non Classroom Related Furniture, Equipment & Supplies	694	246	3,061	6,873	8,835	8,835	8,835	-	-	1,962	78%
4710	Student Food Services	-	-	-	-	5,000	5,000	1,000	4,000	4,000	1,000	0%
4720	Other Food	58	-	-	58	1,818	1,818	1,818	-	-	1,761	3%
	SUBTOTAL - Books and Supplies	2,710	2,947	15,146	74,942	155,169	194,043	158,883	35,160	(3,714)	83,941	47%

SVA
Income Statement
As of Jan FY2025

	Actual			YTD	Budget & Forecast						
	Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
Services & Other Operating Expenses											
5215 Travel - Mileage, Parking, Tolls	21	137	318	843	2,000	2,000	2,000	-	-	1,157	42%
5220 Travel and Lodging	942	674	1,110	3,701	4,500	4,500	4,500	-	-	799	82%
5225 Travel - Meals & Entertainment	-	109	40	207	400	400	400	-	-	193	52%
5305 Dues & Membership - Professional	-	-	-	-	1,575	1,575	1,575	-	-	1,575	0%
5400 Insurance	-	-	-	-	-	4,797	4,797	-	(4,797)	4,797	0%
5515 Janitorial, Gardening Services & Supplies	948	-	-	1,112	6,927	6,927	6,927	0	0	5,815	16%
5525 Utilities - Waste	-	761	1,773	7,083	8,847	8,847	8,847	-	-	1,764	80%
5610 Rent	-	-	-	-	274,284	274,284	274,284	-	-	274,284	0%
5615 Repairs and Maintenance - Building	-	-	-	2,414	-	2,414	2,414	-	(2,414)	-	100%
5619 Non-Cash Lease Adjustment	-	-	-	-	57,305	(6,410)	(6,410)	-	63,715	(6,410)	0%
5809 Banking Fees	-	255	-	1,042	3,120	3,120	2,500	620	620	1,458	42%
5820 Non-Instructional Consultants	1,935	537	1,368	3,840	4,900	4,900	4,900	-	-	1,060	78%
5824 District Oversight Fees	-	-	-	-	45,526	45,839	45,839	-	(313)	45,839	0%
5830 Field Trips Expenses	-	602	355	2,217	30,000	30,000	30,000	-	-	27,783	7%
5833 Fines and Penalties	-	-	-	-	711	711	711	-	-	711	0%
5836 Fingerprinting	-	-	-	75	600	600	600	-	-	525	12%
5839 Fundraising Expenses	3,498	-	-	6,755	13,559	11,511	11,511	-	2,048	4,755	59%
5845 Legal Fees	1,894	470	1,427	3,791	5,254	5,000	5,000	-	254	1,209	76%
5848 Licenses and Other Fees	-	-	-	289	-	289	289	-	(289)	-	100%
5851 Marketing and Student Recruiting	75	-	635	1,078	5,706	5,706	3,000	2,706	2,706	1,922	36%
5854 Consultants - CALPADS	-	-	-	-	6,140	1,000	1,000	-	5,140	1,000	0%
5857 Payroll Fees	691	512	504	3,654	6,600	6,600	6,600	-	-	2,946	55%
5858 CMO Services	-	-	-	-	639,157	660,216	657,642	2,574	(18,485)	657,642	0%
5860 Printing and Reproduction	2,346	1,894	2,254	16,985	24,767	24,767	24,767	-	-	7,782	69%
5861 Prior Yr Exp (not accrued)	-	-	-	4,625	-	5,000	5,000	-	(5,000)	375	93%
5863 Professional Development	500	694	2,128	8,620	34,159	24,159	24,159	-	10,000	15,539	36%
5869 Special Education Contract Instructors	9,791	7,205	7,255	43,122	117,271	117,271	117,271	-	-	74,149	37%
5875 Staff Recruiting	-	150	-	565	1,196	1,196	1,196	-	-	631	47%
5877 Student Activities	554	2,384	(35)	5,317	10,400	10,400	10,400	-	-	5,083	51%
5878 Student Assessment	1,096	28	-	3,857	6,928	6,928	6,928	-	-	3,071	56%
5880 Student Health Services	289	157	166	438	10,000	10,000	7,000	3,000	3,000	6,562	6%
5881 Student Information System	896	896	896	31,766	11,258	36,246	36,246	-	(24,988)	4,480	88%
5893 Transportation - Student	17,871	8,936	-	26,807	89,355	89,355	89,355	-	-	62,549	30%
5899 Miscellaneous Operating Expenses	-	-	-	16,703	-	16,703	16,703	-	(16,703)	-	100%
5910 Communications - Internet / Website Fees	28	28	28	605	19,756	18,163	18,163	-	1,593	17,557	3%
5915 Postage and Delivery	73	73	-	803	1,946	1,946	1,946	-	-	1,143	41%
5920 Communications - Telephone & Fax	-	-	-	-	1,040	1,040	500	540	540	500	0%
SUBTOTAL - Services & Other Operating Exp.	43,450	26,503	20,224	198,315	1,445,187	1,438,000	1,428,560	9,440	16,627	1,230,245	14%
Capital Outlay & Depreciation											
6900 Depreciation	-	9,106	1,364	10,470	21,887	11,897	11,897	-	9,990	1,428	88%
SUBTOTAL - Capital Outlay & Depreciation	-	9,106	1,364	10,470	21,887	11,897	11,897	-	9,990	1,428	88%
Other Outflows & Amortization											
SUBTOTAL - Other Outflows & Amortization	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	412,427	370,563	358,472	2,532,038	5,609,199	5,731,685	5,669,159	62,526	(59,960)	3,137,121	45%

BOA
Income Statement
As of Jan FY2025

	Actual			YTD	Budget & Forecast						
	Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY											
Revenue											
LCFF Entitlement	404,906	342,761	529,196	2,159,785	4,840,654	4,803,615	4,803,615	-	(37,038)	2,643,830	45%
Federal Revenue	4,625	12,265	38,859	55,749	253,040	254,590	254,590	-	1,550	198,841	22%
Other State Revenues	30,011	70,997	47,697	231,200	663,671	711,976	713,079	1,103	49,408	481,879	32%
Local Revenues	1,451	-	-	(291)	60,500	60,500	60,000	(500)	(500)	60,291	0%
Fundraising and Grants	1,685	1,550	575	7,173	2,855	7,500	7,450	(50)	4,595	277	96%
Total Revenue	442,677	427,573	616,327	2,453,616	5,820,720	5,838,182	5,838,735	553	18,015	3,385,119	42%
Expenses											
Compensation and Benefits	368,380	347,608	328,187	2,318,375	4,108,233	4,082,968	4,071,782	11,185	36,451	1,753,407	57%
Books and Supplies	5,449	2,891	3,650	69,387	181,681	202,689	186,948	15,741	(5,267)	117,561	37%
Services and Other Operating Expenditures	34,254	15,981	17,328	153,654	1,407,611	1,391,516	1,375,981	15,535	31,630	1,222,328	11%
Depreciation	-	1,063	330	1,393	-	8,439	8,439	-	(8,439)	7,046	17%
Other Outflows & Amortization	-	-	-	212	-	-	-	-	-	(212)	
Total Expenses	408,084	367,543	349,495	2,543,019	5,697,525	5,685,612	5,643,151	42,462	54,375	3,100,131	45%
Net Income	34,594	60,029	266,831	(89,403)	123,195	152,570	195,585	43,015	72,390	284,988	
Fund Balance											
Beginning Balance (Unaudited)					1,236,980	1,236,980	1,236,980				
Audit Adjustment					-	291,876	291,876				
Net Income					123,195	152,570	195,585				
Ending Fund Balance					1,360,174	1,681,426	1,724,440				
Fund Balance as a % of Expenses					24%	30%	31%				

BOA
Income Statement
As of Jan FY2025

	Actual			YTD	Budget & Forecast						
	Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
KEY ASSUMPTIONS											
Enrollment Summary											
K-3					220	220	220	-	-		
4-6					149	149	149	-	-		
7-8					61	61	61	-	-		
Total Enrolled					430	430	430	-	-		
ADA %											
K-3					94.5%	94.0%	94.0%	0.0%	-0.5%		
4-6					94.5%	94.0%	94.0%	0.0%	-0.5%		
7-8					94.5%	94.0%	94.0%	0.0%	-0.5%		
Average ADA %					94.5%	94.0%	94.0%	0.0%	-0.5%		
ADA											
K-3					207.90	206.80	206.80	-	(1.10)		
4-6					140.81	140.06	140.06	-	(0.75)		
7-8					57.65	57.34	57.34	-	(0.31)		
Total ADA					406.36	404.20	404.20	-	(2.16)		

BOA
Income Statement
As of Jan FY2025

		Actual			YTD	Budget & Forecast						
		Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
REVENUE												
LCFF Entitlement												
8011	Charter Schools General Purpose Entitlement - State Aid	342,761	342,761	342,761	1,751,888	3,939,758	3,917,286	3,917,286	-	(22,472)	2,165,398	45%
8012	Education Protection Account Entitlement	-	-	-	19,491	81,272	80,840	80,840	-	(432)	61,349	24%
8096	Charter Schools in Lieu of Property Taxes	62,145	-	186,435	388,407	819,624	805,490	805,490	-	(14,134)	417,083	48%
SUBTOTAL - LCFF Entitlement		404,906	342,761	529,196	2,159,785	4,840,654	4,803,615	4,803,615	-	(37,038)	2,643,830	45%
Federal Revenue												
8181	Special Education - Entitlement	-	-	-	-	88,218	88,218	88,218	-	-	88,218	0%
8291	Title I	-	12,265	-	12,265	49,436	50,531	50,531	-	1,095	38,266	24%
8292	Title II	2,125	-	-	2,125	8,215	8,670	8,670	-	455	6,545	25%
8294	Title IV	2,500	-	-	2,500	10,000	10,000	10,000	-	-	7,500	25%
8296	SRSA Grant	-	-	-	-	28,925	28,925	28,925	-	-	28,925	0%
8297	PY Federal - Not Accrued	-	-	38,859	38,859	-	-	-	-	-	(38,859)	
8299	All Other Federal Revenue	-	-	-	-	68,246	68,246	68,246	-	-	68,246	0%
SUBTOTAL - Federal Revenue		4,625	12,265	38,859	55,749	253,040	254,590	254,590	-	1,550	198,841	22%
Other State Revenue												
8319	Other State Apportionments - Prior Years	-	-	1,103	1,817	-	714	1,817	1,103	1,817	0	100%
8381	Special Education - Entitlement (State)	-	33,167	16,583	68,176	174,245	174,245	174,245	-	-	106,069	39%
8382	Special Education Reimbursement (State)	2,914	2,914	2,914	14,893	32,391	32,219	32,219	-	(172)	17,326	46%
8550	Mandated Cost Reimbursements	-	7,820	-	7,820	7,761	7,820	7,820	-	58	(0)	100%
8560	State Lottery Revenue	-	-	-	-	105,682	115,253	115,253	-	9,570	115,253	0%
8590	All Other State Revenue	-	-	-	2,833	-	52,786	52,786	-	52,786	49,953	5%
8591	Prop 28 Arts & Music in Schools	5,099	5,099	5,099	23,230	58,701	58,701	58,701	-	-	35,471	40%
8593	ELO-Program	-	21,998	21,998	90,434	284,890	270,239	270,239	-	(14,651)	179,805	33%
8596	Other State Revenue 6	21,998	-	-	21,998	-	-	-	-	-	(21,998)	
SUBTOTAL - Other State Revenue		30,011	70,997	47,697	231,200	663,671	711,976	713,079	1,103	49,408	481,879	32%
Local Revenue												
8660	Interest	1,451	-	-	(608)	500	500	-	(500)	(500)	608	
8689	FUA Reimbursement	-	-	-	-	60,000	60,000	60,000	-	-	60,000	0%
8699	All Other Local Revenue	-	-	-	317	-	-	-	-	-	(317)	
SUBTOTAL - Local Revenue		1,451	-	-	(291)	60,500	60,500	60,000	(500)	(500)	60,291	0%
Fundraising and Grants												
8801	Donations - Parents	-	-	-	-	1,000	1,000	200	(800)	(800)	200	0%
8802	Donations - Private	-	-	-	114	-	-	-	-	-	(114)	
8803	Fundraising	1,685	1,550	575	7,059	1,855	6,500	7,250	750	5,395	191	97%
SUBTOTAL - Fundraising and Grants		1,685	1,550	575	7,173	2,855	7,500	7,450	(50)	4,595	277	96%
TOTAL REVENUE		442,677	427,573	616,327	2,453,616	5,820,720	5,838,182	5,838,735	553	18,015	3,385,119	42%

BOA
Income Statement
As of Jan FY2025

		Actual			YTD	Budget & Forecast						
		Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	120,470	126,726	128,292	813,771	1,263,603	1,331,262	1,331,262	-	(67,659)	517,491	61%
1101	Teacher - Stipends	-	7,000	-	28,303	62,074	47,074	47,074	-	15,000	18,771	60%
1103	Teacher - Substitute Pay	8,320	4,576	2,784	30,112	72,417	72,417	72,417	-	-	42,305	42%
1111	Teacher - Specialist	19,821	19,821	20,016	129,326	257,689	257,689	257,689	-	-	128,363	50%
1148	Teacher - Special Ed	25,819	25,417	24,353	169,317	276,501	291,501	291,501	-	(15,000)	122,184	58%
1150	Teacher - Intervention	12,159	12,159	12,159	78,946	167,109	161,754	161,754	-	5,355	82,807	49%
1300	Certificated Supervisor & Administrator Salaries	22,907	22,907	22,907	170,843	282,949	274,880	274,880	-	8,069	104,037	62%
SUBTOTAL - Certificated Salaries		209,496	218,606	210,512	1,420,618	2,382,342	2,436,577	2,436,577	-	(54,235)	1,015,959	58%
Classified Salaries												
2100	Classified Instructional Aide Salaries	44,459	28,115	17,541	205,587	471,310	363,057	363,057	-	108,254	157,469	57%
2103	Classified - Special Education	13,070	12,331	4,410	65,173	112,646	189,250	189,250	-	(76,604)	124,077	34%
2400	Classified Clerical & Office Salaries	12,685	9,300	7,484	71,370	136,880	118,570	118,570	-	18,310	47,200	60%
2905	Other Classified - After School	50	(50)	-	-	44,440	-	-	-	44,440	-	-
2930	Other Classified - Maintenance/grounds	4,155	3,614	4,165	29,392	47,008	47,008	47,008	-	-	17,616	63%
2935	Other Classified - Substitute	2,331	1,781	624	8,278	-	18,000	18,000	-	(18,000)	9,722	46%
2940	Other Classified - Summer	-	-	-	-	8,653	8,653	-	8,653	8,653	-	-
SUBTOTAL - Classified Salaries		77,667	54,175	34,223	379,801	820,938	744,538	735,885	8,653	85,053	356,084	52%
Employee Benefits												
3100	STRS	40,187	40,666	40,579	260,905	452,162	449,599	449,599	-	2,564	188,694	58%
3300	OASDI-Medicare-Alternative	8,732	7,116	5,629	48,168	98,276	97,412	96,750	662	1,525	48,582	50%
3400	Health & Welfare Benefits	29,972	24,807	29,009	190,162	300,244	300,244	300,244	-	-	110,083	63%
3500	Unemployment Insurance	311	223	4,735	7,165	16,888	17,436	17,436	-	(548)	10,272	41%
3600	Workers Comp Insurance	2,005	2,005	3,493	11,513	32,033	31,811	31,725	87	308	20,211	36%
3900	403b contribution	10	10	8	44	5,350	5,350	3,567	1,783	1,783	3,523	1%
SUBTOTAL - Employee Benefits		81,217	74,827	83,452	517,956	904,954	901,853	899,321	2,532	5,633	381,365	58%
Books & Supplies												
4100	Approved Textbooks & Core Curricula Materials	2,052	-	-	4,216	9,547	9,547	8,547	1,000	1,000	4,331	49%
4200	Books & Other Reference Materials	-	-	1,130	3,196	20,283	20,283	13,975	6,308	6,308	10,779	23%
4300	Materials & Supplies	73	-	906	2,639	8,113	8,113	6,880	1,233	1,233	4,241	38%
4320	Educational Software	-	578	-	19,101	25,000	25,000	25,000	-	-	5,899	76%
4325	Instructional Materials & Supplies	206	234	86	3,758	14,212	34,821	34,821	-	(20,609)	31,063	11%
4326	Art	1,494	702	347	9,947	20,000	20,000	20,000	-	-	10,053	50%
4330	Office Supplies	627	1,139	919	9,440	15,926	15,926	15,926	-	-	6,486	59%
4335	PE Supplies	148	-	-	1,156	4,000	4,000	3,500	500	500	2,344	33%
4346	Teacher Supplies	717	62	-	4,775	10,800	11,200	10,000	1,200	800	5,225	48%
4355	Science	131	-	-	131	5,000	5,000	1,000	4,000	4,000	869	13%
4356	Recess Supplies	-	-	165	165	2,500	2,500	1,000	1,500	1,500	835	16%
4420	Computers: individual items less than \$5k	-	-	-	4,653	26,000	26,000	26,000	-	-	21,347	18%
4430	Non Classroom Related Furniture, Equipment & Supplies	-	-	97	5,964	13,520	13,520	13,520	-	-	7,556	44%
4710	Student Food Services	-	-	-	-	5,000	5,000	5,000	-	-	5,000	0%
4720	Other Food	-	177	-	245	1,780	1,780	1,780	-	-	1,535	14%
SUBTOTAL - Books and Supplies		5,449	2,891	3,650	69,387	181,681	202,689	186,948	15,741	(5,267)	117,561	37%

BOA
Income Statement
As of Jan FY2025

	Actual			YTD	Budget & Forecast						
	Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
Services & Other Operating Expenses											
5210 Conference Fees	-	-	-	-	100	100	100	-	-	100	0%
5215 Travel - Mileage, Parking, Tolls	16	-	-	32	2,000	2,000	2,000	-	-	1,968	2%
5220 Travel and Lodging	-	674	-	1,238	3,500	3,500	3,500	-	-	2,262	35%
5225 Travel - Meals & Entertainment	-	-	-	-	1,040	1,040	1,040	-	-	1,040	0%
5305 Dues & Membership - Professional	-	-	-	-	1,500	1,500	1,500	-	-	1,500	0%
5400 Insurance	-	-	-	-	-	4,797	4,797	-	(4,797)	4,797	0%
5515 Janitorial, Gardening Services & Supplies	11,453	-	-	12,106	2,184	13,637	13,637	-	(11,453)	1,531	89%
5610 Rent	-	-	-	-	317,770	317,770	317,770	-	-	317,770	0%
5615 Repairs and Maintenance - Building	-	-	-	3,526	-	3,526	3,526	-	(3,526)	0	100%
5619 Non-Cash Lease Adjustment	-	-	-	-	50,205	(23,876)	(23,876)	-	74,081	(23,876)	0%
5820 Non-Instructional Consultants	1,935	537	1,368	4,105	2,400	2,737	4,900	(2,163)	(2,500)	795	84%
5824 District Oversight Fees	-	-	-	-	48,407	48,036	48,036	-	370	48,036	0%
5830 Field Trips Expenses	209	-	956	3,101	49,946	49,946	49,946	-	-	46,845	6%
5836 Fingerprinting	-	-	-	-	440	440	440	-	-	440	0%
5839 Fundraising Expenses	3,152	-	-	6,453	5,663	5,663	7,000	(1,337)	(1,337)	547	92%
5845 Legal Fees	-	980	1,679	2,659	6,628	8,000	6,000	2,000	628	3,341	44%
5851 Marketing and Student Recruiting	75	-	635	1,089	7,548	7,548	4,500	3,048	3,048	3,411	24%
5854 Consultants - CALPADS	-	-	-	-	5,791	500	500	-	5,291	500	0%
5857 Payroll Fees	552	569	580	3,681	6,903	6,903	6,903	-	-	3,221	53%
5858 CMO Services	-	-	-	-	662,267	676,878	674,240	2,639	(11,973)	674,240	0%
5860 Printing and Reproduction	3,205	1,708	958	12,164	24,718	24,718	24,718	-	-	12,554	49%
5861 Prior Yr Exp (not accrued)	-	-	-	5,464	7,500	7,500	7,500	-	-	2,036	73%
5863 Professional Development	515	880	704	6,040	29,694	29,694	29,694	-	-	23,654	20%
5869 Special Education Contract Instructors	10,191	7,499	7,552	44,361	122,523	122,523	122,523	-	-	78,162	36%
5875 Staff Recruiting	-	150	-	565	3,822	3,822	2,000	1,822	1,822	1,435	28%
5877 Student Activities	314	1,052	1,741	5,955	10,400	10,400	10,400	-	-	4,445	57%
5878 Student Assessment	1,096	28	-	6,301	5,527	8,407	8,407	-	(2,880)	2,105	75%
5880 Student Health Services	592	60	70	1,449	10,400	10,400	5,000	5,400	5,400	3,551	29%
5881 Student Information System	896	896	1,056	31,610	11,258	35,930	35,930	-	(24,672)	4,320	88%
5893 Transportation - Student	-	919	-	919	-	-	919	(919)	(919)	-	100%
5910 Communications - Internet / Website Fees	30	30	30	207	6,343	6,343	1,298	5,046	5,046	1,091	16%
5915 Postage and Delivery	24	-	-	627	1,024	1,024	1,024	-	-	397	61%
5920 Communications - Telephone & Fax	-	-	-	-	110	110	110	-	-	110	0%
SUBTOTAL - Services & Other Operating Exp.	34,254	15,981	17,328	153,654	1,407,611	1,391,516	1,375,981	15,535	31,630	1,222,328	11%
Capital Outlay & Depreciation											
6900 Depreciation	-	1,063	330	1,393	-	8,439	8,439	-	(8,439)	7,046	17%
SUBTOTAL - Capital Outlay & Depreciation	-	1,063	330	1,393	-	8,439	8,439	-	(8,439)	7,046	17%
Other Outflows & Amortization											
7999 Uncategorized Expense	-	-	-	212	-	-	-	-	-	(212)	
SUBTOTAL - Other Outflows & Amortization	-	-	-	212	-	-	-	-	-	(212)	
TOTAL EXPENSES	408,084	367,543	349,495	2,543,019	5,697,525	5,685,612	5,643,151	42,462	54,375	3,100,131	45%

CMO
Income Statement
As of Jan FY2025

	Actual			YTD	Budget & Forecast						
	Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY											
Revenue											
LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-
Other State Revenues	-	-	-	-	-	-	-	-	-	-	-
Local Revenues	13,474	12,117	10,624	75,227	1,431,424	1,467,094	1,461,882	(5,213)	30,458	1,386,655	5%
Fundraising and Grants	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	13,474	12,117	10,624	75,227	1,431,424	1,467,094	1,461,882	(5,213)	30,458	1,386,655	5%
Expenses											
Compensation and Benefits	89,979	83,187	67,658	602,942	949,846	962,893	960,284	2,609	(10,437)	357,341	63%
Books and Supplies	5,959	3,308	3,939	26,394	97,540	93,670	90,589	3,081	6,951	64,195	29%
Services and Other Operating Expenditures	28,201	31,385	39,970	260,668	384,038	410,532	411,009	(478)	(26,971)	150,341	63%
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Other Outflows & Amortization	-	-	-	360	-	-	-	-	-	(360)	-
Total Expenses	124,139	117,880	111,568	890,364	1,431,424	1,467,094	1,461,882	5,213	(30,458)	571,518	61%
Net Income	(110,666)	(105,763)	(100,944)	(815,137)	-	-	-	-	-	815,137	
Fund Balance											
Beginning Balance (Unaudited)					(0)	(2,946)	(2,946)				
Net Income					-	-	-				
Ending Fund Balance					(0)	(2,946)	(2,946)				
Fund Balance as a % of Expenses					0%	0%	0%				

CMO
Income Statement
As of Jan FY2025

	Actual			YTD	Budget & Forecast						
	Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
KEY ASSUMPTIONS											
Enrollment Summary											
Total Enrolled					-	-	-	-	-		
ADA %											
Average ADA %											
ADA											
Total ADA					-	-	-	-	-		
REVENUE											
LCFF Entitlement											
SUBTOTAL - LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue											
SUBTOTAL - Federal Revenue	-	-	-	-	-	-	-	-	-	-	-
Other State Revenue											
SUBTOTAL - Other State Revenue	-	-	-	-	-	-	-	-	-	-	-
Local Revenue											
8676 After School Program Revenue	13,474	12,117	10,624	75,177	130,000	130,000	130,000	-	-	54,823	58%
8699 All Other Local Revenue	-	0	-	50	-	-	-	-	-	(50)	
8721 CMO Fees Revenue	-	-	-	-	1,301,424	1,337,094	1,331,882	(5,213)	30,458	1,331,882	0%
SUBTOTAL - Local Revenue	13,474	12,117	10,624	75,227	1,431,424	1,467,094	1,461,882	(5,213)	30,458	1,386,655	5%
Fundraising and Grants											
SUBTOTAL - Fundraising and Grants	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	13,474	12,117	10,624	75,227	1,431,424	1,467,094	1,461,882	(5,213)	30,458	1,386,655	5%

CMO
Income Statement
As of Jan FY2025

		Actual			YTD	Budget & Forecast						
		Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1101	Teacher - Stipends	-	1,700	1,700	4,650	13,130	13,130	13,130	-	-	8,480	35%
1150	Teacher - Intervention	487	487	487	3,135	-	10,711	8,568	2,142	(8,568)	5,433	37%
1300	Certificated Supervisor & Administrator Salaries	15,399	15,399	15,399	115,182	186,169	186,169	186,169	-	-	70,986	62%
SUBTOTAL - Certificated Salaries		15,886	19,286	15,886	122,968	199,299	210,009	207,867	2,142	(8,568)	84,899	59%
Classified Salaries												
2400	Classified Clerical & Office Salaries	25,036	22,976	21,765	178,681	290,232	290,232	290,232	-	-	111,551	62%
2905	Other Classified - After School	28,970	28,528	13,313	188,321	258,385	258,385	258,385	-	-	70,064	73%
SUBTOTAL - Classified Salaries		57,093	48,418	35,078	367,002	548,617	548,617	548,617	-	-	181,615	67%
Employee Benefits												
3100	STRS	3,034	3,196	3,034	23,000	38,066	40,112	39,703	409	(1,637)	16,703	58%
3300	OASDI-Medicare-Alternative	4,545	3,919	2,899	29,834	44,859	45,014	44,983	31	(124)	15,149	66%
3400	Health & Welfare Benefits	5,808	4,782	5,894	34,234	68,498	68,498	68,498	-	-	34,264	50%
3500	Unemployment Insurance	83	58	983	1,819	6,517	6,545	6,539	6	(22)	4,721	28%
3600	Workers Comp Insurance	479	479	835	2,753	7,479	7,586	7,565	21	(86)	4,812	36%
3900	403b contribution	3,050	3,050	3,049	21,333	36,512	36,512	36,512	-	-	15,179	58%
SUBTOTAL - Employee Benefits		17,001	15,484	16,695	112,972	201,931	204,267	203,800	467	(1,869)	90,828	55%
Books & Supplies												
4330	Office Supplies	-	252	-	754	2,081	2,081	1,500	581	581	746	50%
4352	After School Program	5,667	1,123	1,263	17,943	71,400	71,400	71,400	-	-	53,457	25%
4420	Computers: individual items less than \$5k	-	61	238	300	3,689	3,689	3,689	-	-	3,389	8%
4430	Non Classroom Related Furniture, Equipment & Supplies	-	116	(109)	671	7,650	5,000	2,500	2,500	5,150	1,829	27%
4710	Student Food Services	-	-	-	-	1,500	1,500	1,500	-	-	1,500	0%
4720	Other Food	292	1,756	2,546	6,726	11,220	10,000	10,000	-	1,220	3,274	67%
SUBTOTAL - Books and Supplies		5,959	3,308	3,939	26,394	97,540	93,670	90,589	3,081	6,951	64,195	29%

CMO
Income Statement
As of Jan FY2025

	Actual			YTD	Budget & Forecast						
	Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
Services & Other Operating Expenses											
5210 Conference Fees	-	-	-	11,420	743	12,000	12,000	-	(11,257)	580	95%
5215 Travel - Mileage, Parking, Tolls	1,062	1,211	406	3,205	4,080	4,080	4,080	-	-	875	79%
5220 Travel and Lodging	806	6,702	-	8,097	15,300	15,300	15,300	-	-	7,203	53%
5225 Travel - Meals & Entertainment	24	934	-	1,256	3,060	3,060	3,060	-	-	1,804	41%
5305 Dues & Membership - Professional	737	857	797	5,581	9,940	9,940	9,940	-	-	4,359	56%
5400 Insurance	-	-	-	48,092	42,505	48,092	48,092	-	(5,587)	(0)	100%
5515 Janitorial, Gardening Services & Supplies	150	200	150	1,216	3,334	3,334	3,000	334	334	1,784	41%
5535 Utilities - All Utilities	38	157	330	2,339	3,150	3,150	3,150	-	-	811	74%
5610 Rent	1,935	900	900	8,235	12,000	12,000	12,000	-	-	3,765	69%
5615 Repairs and Maintenance - Building	-	-	-	-	651	651	651	-	-	651	0%
5619 Non-Cash Lease Adjustment	-	-	-	-	(564)	(560)	(560)	-	(4)	(560)	0%
5803 Accounting Fees	-	-	17,150	22,749	20,000	20,000	25,000	(5,000)	(5,000)	2,251	91%
5809 Banking Fees	470	-	213	759	6,000	3,000	2,000	1,000	4,000	1,241	38%
5812 Business Services	14,438	14,438	14,438	101,063	173,250	173,250	173,250	-	-	72,188	58%
5820 Non-Instructional Consultants	-	297	-	1,129	5,025	3,086	2,676	410	2,349	1,547	42%
5830 Field Trips Expenses	-	276	-	1,792	-	6,515	6,515	-	(6,515)	4,724	27%
5836 Fingerprinting	-	-	-	-	108	108	108	-	-	108	0%
5845 Legal Fees	7,124	2,470	1,091	16,092	9,364	20,000	20,000	-	(10,636)	3,908	80%
5848 Licenses and Other Fees	-	-	-	20	26	26	26	-	-	6	77%
5851 Marketing and Student Recruiting	277	24	-	445	945	945	945	-	-	499	47%
5857 Payroll Fees	201	166	136	11,057	11,634	15,953	15,953	-	(4,319)	4,896	69%
5860 Printing and Reproduction	705	222	206	2,273	3,150	3,150	3,150	-	-	877	72%
5861 Prior Yr Exp (not accrued)	-	-	-	8	789	789	10	779	779	2	84%
5863 Professional Development	-	1,322	2,700	4,265	23,779	18,000	18,000	-	5,779	13,735	24%
5875 Staff Recruiting	-	252	1,200	1,752	3,243	2,000	2,000	-	1,243	248	88%
5877 Student Activities	-	-	-	-	917	917	917	-	-	917	0%
5893 Transportation - Student	-	-	-	136	-	136	136	-	(136)	-	100%
5910 Communications - Internet / Website Fees	195	195	195	6,445	28,397	28,397	26,397	2,000	2,000	19,953	24%
5915 Postage and Delivery	6	729	26	1,037	2,550	2,550	2,550	-	-	1,513	41%
5920 Communications - Telephone & Fax	33	33	33	204	663	663	663	-	-	459	31%
SUBTOTAL - Services & Other Operating Exp.	28,201	31,385	39,970	260,668	384,038	410,532	411,009	(478)	(26,971)	150,341	63%
Capital Outlay & Depreciation											
SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	-	-	-	-	-	
Other Outflows & Amortization											
7999 Uncategorized Expense	-	-	-	360	-	-	-	-	-	(360)	
SUBTOTAL - Other Outflows & Amortization	-	-	-	360	-	-	-	-	-	(360)	
TOTAL EXPENSES	124,139	117,880	111,568	890,364	1,431,424	1,467,094	1,461,882	5,213	(30,458)	571,518	61%

The Academies CMO
Monthly Cash Forecast
As of Jan FY2025

	2024-25												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast		
Beginning Cash	4,877,274	4,842,885	4,794,597	4,275,930	4,766,518	4,729,118	4,642,490	5,002,638	5,458,361	5,225,957	5,409,542	5,307,110		
REVENUE														
LCFF Entitlement	-	337,730	429,880	989,299	730,780	607,913	976,513	867,143	678,888	1,050,719	675,307	675,307	9,387,519	1,368,040
Federal Revenue	-	-	-	-	9,099	23,166	38,859	54,204	(7,772)	(6,102)	34,574	221,960	456,324	88,337
Other State Revenue	-	29,740	29,746	124,380	53,531	134,583	88,707	151,224	82,810	84,543	163,205	120,502	1,530,317	467,344
Other Local Revenue	46,257	46,922	13,608	16,195	17,037	12,200	11,405	(73,259)	11,265	11,265	11,265	1,474,771	1,598,934	-
Fundraising & Grants	841	3,148	4,520	1,431	2,500	4,473	610	1,447	2,247	2,247	2,247	2,247	27,957	-
TOTAL REVENUE	47,098	417,539	477,754	1,131,306	812,948	782,336	1,116,094	1,000,759	767,439	1,142,672	886,599	2,494,788	13,001,051	1,923,721
EXPENSES														
Certificated Salaries	96,527	464,026	604,194	448,001	435,943	449,361	432,219	271,298	465,400	458,406	465,400	519,998	5,110,772	-
Classified Salaries	80,335	128,286	249,745	179,093	211,007	151,501	102,710	166,171	181,890	160,221	181,890	160,221	1,953,071	-
Employee Benefits	99,562	173,147	174,503	167,196	177,677	161,941	182,655	190,717	178,378	172,211	175,632	184,423	2,038,042	-
Books & Supplies	39,759	49,361	18,952	16,651	14,118	9,146	22,735	52,668	51,671	52,786	50,644	56,428	436,420	1,500
Services & Other Operating Expenses	105,392	47,650	96,321	105,976	105,906	73,869	77,523	164,512	140,317	133,277	133,277	1,902,787	3,215,550	128,743
Capital Outlay & Depreciation	-	-	-	-	-	10,168	1,694	5,225	1,695	1,695	1,695	(1,835)	20,336	-
Other Outflows	-	-	-	571	-	-	-	(571)	-	-	-	-	-	-
TOTAL EXPENSES	421,575	862,470	1,143,715	917,489	944,650	855,986	819,536	850,018	1,019,352	978,596	1,008,539	2,822,023	12,774,192	130,243
Operating Cash Inflow (Outflow)	(374,477)	(444,931)	(665,962)	213,817	(131,703)	(73,650)	296,559	150,741	(251,913)	164,076	(121,940)	(327,235)	226,860	1,793,478
Accounts Receivable	1,707,487	361,498	160,247	277,880	49,434	(150,000)	149,931	32,487	767	767	767	(17,970)	-	-
Other Current Assets	44,128	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	-	-	-	-	-	10,168	1,694	5,225	1,695	1,695	1,695	(1,835)	-	-
ROU Assets	-	-	-	-	-	-	-	-	-	-	-	216,356	-	-
Accounts Payable	(1,073,061)	18,791	(18,791)	13,713	18,746	(25,196)	22,485	590,428	261	261	261	261	-	-
Other Current Liabilities	(92,666)	(10,693)	(19,026)	(38,455)	1,605	127,074	(135,778)	(339,943)	-	-	-	(62,551)	-	-
Summer Holdback	(245,800)	27,048	24,865	23,633	24,518	24,975	25,257	16,786	16,786	16,786	16,786	16,786	-	-
ROU Current Liabilities	-	-	-	-	-	-	-	-	-	-	-	(11,567)	-	-
ROU Long-Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	(235,635)	-	-
Ending Cash	4,842,885	4,794,597	4,275,930	4,766,518	4,729,118	4,642,490	5,002,638	5,458,361	5,225,957	5,409,542	5,307,110	4,883,720		

The Academies CMO
Balance Sheet
As of Jan FY2025

	Jun FY24				Jan FY25				Projected Jun FY25			
	SVA	BOA	CMO	Total	SVA	BOA	CMO	Total	SVA	BOA	CMO	Total
ASSETS												
Cash Balance	2,551,739	2,247,869	77,667	4,877,274	3,113,723	2,679,789	(790,874)	5,002,638	2,431,072	2,405,211	47,438	4,883,720
Accounts Receivable	1,553,198	1,053,219	-	2,606,417	(104,986)	154,864	61	49,939	1,050,916	905,926	0	1,956,842
Other Current Assets	21,505	21,189	1,435	44,128	-	-	-	-	-	-	-	-
Fixed Assets	173,654	30,270	-	203,924	163,185	28,877	-	192,062	161,757	21,831	-	183,588
Other Assets	-	-	1,000	1,000	-	-	1,000	1,000	-	-	1,000	1,000
ROU Assets	4,800,180	5,099,513	19,482	9,919,175	4,800,180	5,099,513	19,482	9,919,175	4,697,426	4,996,918	8,475	9,702,819
TOTAL ASSETS	9,100,276	8,452,059	99,584	17,651,918	7,972,101	7,963,044	(770,331)	15,164,814	8,341,171	8,329,886	56,913	16,727,969
LIABILITIES & EQUITY												
Accounts Payable	721,854	276,962	52,351	1,051,166	21,191	(15,647)	2,309	7,853	353,483	325,510	50,576	729,568
Other Current Liabilities	306,603	234,461	29,369	570,433	205,945	171,729	24,820	402,493	-1.85E-13	-	-	(0)
Summer Holdback	143,546	103,500	349	247,394	92,499	59,229	161	151,889	137,304	98,126	388	235,818
Loans Payable (Current)	110,128	126,471	11,567	248,166	110,128	126,471	11,567	248,166	-	-	-	-
ROU Current Liabilities	-	-	-	-	-	-	-	-	110,128	126,471	-	236,599
Deferred Revenue	677,620	540,241	-	1,217,860	677,620	540,241	-	1,217,860	677,620	540,241	-	1,217,860
ROU Long-Term Liabilities	4,869,533	5,641,569	8,895	10,519,997	4,869,533	5,641,569	8,895	10,519,997	4,760,369	5,515,098	8,895	10,284,362
Beginning Net Assets	2,180,273	1,096,452	(0)	3,276,724	2,270,992	1,528,856	(2,946)	3,796,902	2,270,992	1,528,856	(2,946)	3,796,902
Net Income (Loss) to Date	90,719	432,404	(2,946)	520,177	(275,807)	(89,403)	(815,137)	(1,180,347)	31,275	195,585	-	226,860
TOTAL LIABILITIES & EQUITY	9,100,276	8,452,059	99,584	17,651,918	7,972,101	7,963,044	(770,331)	15,164,814	8,341,171	8,329,886	56,913	16,727,969

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report Certification**

Charter School Name: Blue Oak Academy
(continued) 0
CDS #: 54-10546-0135459
Charter Approving Entity: Tulare County Office of Education
County: Tulare
Charter #: 1860
Fiscal Year: 2024-25

CERTIFICATION OF FINANCIAL CONDITION

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

() To the entity that approved the charter school:
2024-25 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.
Signed: _____ Date: _____
Charter School Official
(Original signature required)
Print Name: Donya Ball Title: Superintendent

() To the County Superintendent of Schools:
2024-25 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.
Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)
Print Name: Mark Martinez Title: Accounting Officer

For additional information on the Second Interim Report, please contact:

For Approving Entity:
Mark Martinez
Name
Accounting Officer
Title
559-737-4322 Ext.1409
Phone
markm@tcoe.org

For Charter School:
Donya Ball
Name
Superintendent
Title
559-622-3236
Phone
dball@theacademiescharter.org

E-mail

E-mail

This report has been verified for mathematical accuracy by the County Superintendent of Schools,
pursuant to *Education Code* Section 47604.33.

District Advisor

Date

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail**

Charter School Name: Blue Oak Academy
(continued)
CDS #: 54-10546-0135459
Charter Approving Entity: Tulare County Office of Educa
County: Tulare
Charter #: 1860
Fiscal Year: 2024-25

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget			Actuals thru 01/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	3,949,593.95	-	3,949,593.95	1,751,887.92	-	1,751,887.92	3,917,285.54	-	3,917,285.54
Education Protection Account State Aid - Current Year	8012	81,272.00	-	81,272.00	19,491.00	-	19,491.00	80,840.00	-	80,840.00
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	809,794.21	-	809,794.21	388,406.50	-	388,406.50	805,489.76	-	805,489.76
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		4,840,660.16	-	4,840,660.16	2,159,785.42	-	2,159,785.42	4,803,615.30	-	4,803,615.30
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290	-	67,651.00	67,651.00	-	16,890.00	16,890.00	-	69,201.00	69,201.00
Special Education - Federal	8181, 8182	-	88,218.43	88,218.43	-	-	-	-	88,218.43	88,218.43
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	97,171.00	97,171.00	-	38,859.00	38,859.00	-	97,171.00	97,171.00
Total, Federal Revenues		-	253,040.43	253,040.43	-	55,749.00	55,749.00	-	254,590.43	254,590.43
3. Other State Revenues										
Special Education - State	StateRevSE	-	206,636.22	206,636.22	-	83,068.68	83,068.68	32,218.97	174,245.07	206,464.04
All Other State Revenues	StateRevAO	123,688.10	381,726.20	505,414.29	8,929.00	139,202.60	148,131.60	110,728.36	395,887.03	506,615.40
Total, Other State Revenues		123,688.10	588,362.42	712,050.51	8,929.00	222,271.28	231,200.28	142,947.34	570,132.10	713,079.44
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	64,749.00	-	64,749.00	6,881.43	-	6,881.43	67,450.00	-	67,450.00
Total, Local Revenues		64,749.00	-	64,749.00	6,881.43	-	6,881.43	67,450.00	-	67,450.00
5. TOTAL REVENUES										
		5,029,097.26	841,402.84	5,870,500.10	2,175,595.85	278,020.28	2,453,616.13	5,014,012.64	824,722.53	5,838,735.17
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,890,197.49	271,499.38	2,161,696.87	1,062,473.82	187,301.32	1,249,775.14	1,894,027.74	267,669.13	2,161,696.87
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	274,880.00	-	274,880.00	170,843.18	-	170,843.18	274,880.00	-	274,880.00
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		2,165,077.49	271,499.38	2,436,576.87	1,233,317.00	187,301.32	1,420,618.32	2,168,907.74	267,669.13	2,436,576.87
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	358,267.93	194,038.78	552,306.71	139,507.83	131,252.64	270,760.47	409,035.68	143,271.03	552,306.71

Non-certificated Support Salaries	2200	-	-	-	-	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	118,570.00	-	118,570.00	71,370.04	-	71,370.04	118,570.00	-	118,570.00
Other Non-certificated Salaries	2900	47,008.00	26,653.49	73,661.49	37,576.89	93.28	37,670.17	47,008.00	18,000.00	65,008.00
Total, Non-certificated Salaries		523,845.93	220,692.27	744,538.20	248,454.76	131,345.92	379,800.68	574,613.68	161,271.03	735,884.71
3. Employee Benefits										
STRS	3101-3102	410,103.46	39,495.04	449,598.50	227,449.41	33,455.13	260,904.54	388,923.70	60,674.80	449,598.50
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	69,220.24	28,192.10	97,412.33	34,418.96	13,749.05	48,168.01	74,069.41	22,680.94	96,750.34
Health and Welfare Benefits	3401-3402	300,244.30	-	300,244.30	190,161.74	-	190,161.74	300,244.30	-	300,244.30
Unemployment Insurance	3501-3502	13,161.08	4,275.18	17,436.26	6,022.02	1,142.57	7,164.59	13,640.66	3,795.59	17,436.26
Workers' Compensation Insurance	3601-3602	25,389.23	6,421.92	31,811.15	11,513.34	-	11,513.34	26,185.21	5,539.40	31,724.62
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	2,094.86	3,255.29	5,350.15	43.92	-	43.92	1,710.16	1,856.61	3,566.77
Total, Employee Benefits		820,213.16	81,639.53	901,852.69	469,609.39	48,346.75	517,956.14	804,773.44	94,547.34	899,320.78
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	6,546.54	3,000.00	9,546.54	-	4,215.87	4,215.87	-	8,546.54	8,546.54
Books and Other Reference Materials	4200	9,882.73	10,400.00	20,282.73	3,195.96	-	3,195.96	3,574.85	10,400.00	13,974.85
Materials and Supplies	4300	90,951.42	35,608.51	126,559.93	35,804.39	15,308.40	51,112.79	62,518.00	55,608.51	118,126.51
Noncapitalized Equipment	4400	39,520.00	-	39,520.00	10,617.06	-	10,617.06	39,520.00	-	39,520.00
Food	4700	6,779.96	-	6,779.96	244.91	-	244.91	6,779.96	-	6,779.96
Total, Books and Supplies		153,680.65	49,008.51	202,689.16	49,862.32	19,524.27	69,386.59	112,392.81	74,555.05	186,947.86
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	6,640.00	-	6,640.00	1,269.60	-	1,269.60	6,640.00	-	6,640.00
Dues and Memberships	5300	1,500.00	-	1,500.00	-	-	-	1,500.00	-	1,500.00
Insurance	5400	4,796.55	-	4,796.55	-	-	-	4,796.55	-	4,796.55
Operations and Housekeeping Services	5500	2,184.00	-	2,184.00	12,105.63	-	12,105.63	13,636.68	-	13,636.68
Rentals, Leases, Repairs, and Noncap. Improvements	5600	265,643.47	31,777.00	297,420.47	3,526.46	-	3,526.46	265,643.47	31,777.00	297,420.47
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	760,681.68	308,082.90	1,068,764.58	56,675.36	79,454.61	136,129.97	750,615.21	298,940.90	1,049,556.11
Communications	5900	7,477.33	-	7,477.33	833.59	-	833.59	2,431.54	-	2,431.54
Total, Services and Other Operating Expenditures		1,048,923.03	339,859.90	1,388,782.93	74,410.64	79,454.61	153,865.25	1,045,263.44	330,717.90	1,375,981.34
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	8,438.98	-	8,438.98	1,392.50	-	1,392.50	8,438.98	-	8,438.98
Total, Capital Outlay		8,438.98	-	8,438.98	1,392.50	-	1,392.50	8,438.98	-	8,438.98
7. Other Outgo										
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	-	-	-	-	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-	-	-	-	-

8. TOTAL EXPENDITURES		4,720,179.25	962,699.59	5,682,878.84	2,077,046.61	465,972.87	2,543,019.48	4,714,390.09	928,760.44	5,643,150.54
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		308,918.00	(121,296.74)	187,621.26	98,549.24	(187,952.59)	(89,403.35)	299,622.54	(104,037.91)	195,584.63
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(121,296.74)	121,296.74	-	(187,952.59)	187,952.59	-	(104,037.91)	104,037.91	-
4. TOTAL OTHER FINANCING SOURCES / USES		(121,296.74)	121,296.74	-	(187,952.59)	187,952.59	-	(104,037.91)	104,037.91	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		187,621.26	(0.00)	187,621.26	(89,403.35)	-	(89,403.35)	195,584.63	(0.00)	195,584.63
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	1,538,536.08	-	1,538,536.08	1,538,536.08	-	1,538,536.08	1,538,536.08	-	1,538,536.08
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	(9,680.35)	-	(9,680.35)	(9,680.35)	-	(9,680.35)
c. Adjusted Beginning Balance		1,538,536.08	-	1,538,536.08	1,528,855.73	-	1,528,855.73	1,528,855.73	-	1,528,855.73
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,726,157.34	(0.00)	1,726,157.34	1,439,452.38	-	1,439,452.38	1,724,440.36	(0.00)	1,724,440.36
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
b. Restricted	9740			-		-	-		(0.00)	(0.00)
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789			-			-			-
Unassigned/Unappropriated Amount	9790	1,726,157.34	(0.00)	1,726,157.34	1,439,452.38	-	1,439,452.38	1,724,440.36	-	1,724,440.36

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary**

Charter School Name: Blue Oak Academy
 (continued) 0
 CDS #: 54-10546-0135459
 Charter Approving Entity: Tulare County Office of Educa
 County: Tulare
 Charter #: 1860
 Fiscal Year: 2024-25

Description	Object Code	1st Interim Budget (X)	Actuals thru 01/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	3,949,593.95	1,751,887.92	3,917,285.54	(32,308.41)	-0.82%
Education Protection Account State Aid - Current Year	8012	81,272.00	19,491.00	80,840.00	(432.00)	-0.53%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	809,794.21	388,406.50	805,489.76	(4,304.45)	-0.53%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		4,840,660.16	2,159,785.42	4,803,615.30	(37,044.86)	-0.77%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	67,651.00	16,890.00	69,201.00	1,550.00	2.29%
Special Education - Federal	8181, 8182	88,218.43	-	88,218.43	-	0.00%
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	97,171.00	38,859.00	97,171.00	-	0.00%
Total, Federal Revenues		253,040.43	55,749.00	254,590.43	1,550.00	0.61%
3. Other State Revenues						
Special Education - State	StateRevSE	206,636.22	83,068.68	206,464.04	(172.17)	-0.08%
All Other State Revenues	StateRevAO	505,414.29	148,131.60	506,615.40	1,201.10	0.24%
Total, Other State Revenues		712,050.51	231,200.28	713,079.44	1,028.93	0.14%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	64,749.00	6,881.43	67,450.00	2,701.00	4.17%
Total, Local Revenues		64,749.00	6,881.43	67,450.00	2,701.00	4.17%

5. TOTAL REVENUES		5,870,500.10	2,453,616.13	5,838,735.17	(31,764.93)	-0.54%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,161,696.87	1,249,775.14	2,161,696.87	-	0.00%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	274,880.00	170,843.18	274,880.00	-	0.00%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		2,436,576.87	1,420,618.32	2,436,576.87	-	0.00%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	552,306.71	270,760.47	552,306.71	-	0.00%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	
Clerical and Office Salaries	2400	118,570.00	71,370.04	118,570.00	-	0.00%
Other Non-certificated Salaries	2900	73,661.49	37,670.17	65,008.00	(8,653.49)	-11.75%
Total, Non-certificated Salaries		744,538.20	379,800.68	735,884.71	(8,653.49)	-1.16%
3. Employee Benefits						
STRS	3101-3102	449,598.50	260,904.54	449,598.50	-	0.00%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	97,412.33	48,168.01	96,750.34	(661.99)	-0.68%
Health and Welfare Benefits	3401-3402	300,244.30	190,161.74	300,244.30	-	0.00%
Unemployment Insurance	3501-3502	17,436.26	7,164.59	17,436.26	-	0.00%
Workers' Compensation Insurance	3601-3602	31,811.15	11,513.34	31,724.62	(86.53)	-0.27%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	5,350.15	43.92	3,566.77	(1,783.38)	-33.33%
Total, Employee Benefits		901,852.69	517,956.14	899,320.78	(2,531.91)	-0.28%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	9,546.54	4,215.87	8,546.54	(1,000.00)	-10.47%
Books and Other Reference Materials	4200	20,282.73	3,195.96	13,974.85	(6,307.88)	-31.10%
Materials and Supplies	4300	126,559.93	51,112.79	118,126.51	(8,433.42)	-6.66%
Noncapitalized Equipment	4400	39,520.00	10,617.06	39,520.00	-	0.00%
Food	4700	6,779.96	244.91	6,779.96	-	0.00%
Total, Books and Supplies		202,689.16	69,386.59	186,947.86	(15,741.30)	-7.77%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	6,640.00	1,269.60	6,640.00	-	0.00%
Dues and Memberships	5300	1,500.00	-	1,500.00	-	0.00%
Insurance	5400	4,796.55	-	4,796.55	-	0.00%
Operations and Housekeeping Services	5500	2,184.00	12,105.63	13,636.68	11,452.68	524.39%

Rentals, Leases, Repairs, and Noncap. Improvements	5600	297,420.47	3,526.46	297,420.47	-	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,068,764.58	136,129.97	1,049,556.11	(19,208.48)	-1.80%
Communications	5900	7,477.33	833.59	2,431.54	(5,045.80)	-67.48%
Total, Services and Other Operating Expenditures		1,388,782.93	153,865.25	1,375,981.34	(12,801.59)	-0.92%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	8,438.98	1,392.50	8,438.98	-	0.00%
Total, Capital Outlay		8,438.98	1,392.50	8,438.98	-	0.00%
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		5,682,878.84	2,543,019.48	5,643,150.54	(39,728.30)	-0.70%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		187,621.26	(89,403.35)	195,584.63	7,963.37	4.24%
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		187,621.26	(89,403.35)	195,584.63	7,963.37	4.24%

F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,538,536.08	1,538,536.08	1,538,536.08	-	0.00%
b. Adjustments/Restatements	9793, 9795	-	(9,680.35)	(9,680.35)	(9,680.35)	New
c. Adjusted Beginning Fund Balance		1,538,536.08	1,528,855.73	1,528,855.73		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,726,157.34	1,439,452.38	1,724,440.36		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	-	(0.00)	(0.00)	New
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	-	-	-	-	
Unassigned/Unappropriated Amount	9790	1,726,157.34	1,439,452.38	1,724,440.36	(1,716.98)	-0.10%

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

Charter School Name: Blue Oak Academy
 (continued) 0
 CDS #: 54-10546-0135459
 Charter Approving Entity: Tulare County Office of Education
 County: Tulare
 Charter #: 1860
 Fiscal Year: 2024-25

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2024-25			Totals for 2025-26	Totals for 2026-27
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	3,917,285.54	0.00	3,917,285.54	4,012,175.04	4,217,847.95
Education Protection Account State Aid - Current Year	8012	80,840.00	0.00	80,840.00	80,840.00	81,700.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	805,489.76	0.00	805,489.76	805,489.76	814,058.80
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		4,803,615.30	0.00	4,803,615.30	4,898,504.80	5,113,606.75
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	0.00	69,201.00	69,201.00	69,201.00	69,201.00
Special Education - Federal	8181, 8182	0.00	88,218.43	88,218.43	91,475.05	91,475.05
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	97,171.00	97,171.00	28,925.00	28,925.00
Total, Federal Revenues		0.00	254,590.43	254,590.43	189,601.05	189,601.05
3. Other State Revenues						
Special Education - State	StateRevSE	32,218.97	174,245.07	206,464.04	212,896.37	213,239.13
All Other State Revenues	StateRevAO	110,728.36	395,887.03	506,615.40	649,171.91	660,388.13
Total, Other State Revenues		142,947.34	570,132.10	713,079.44	862,068.28	873,627.26

4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	67,450.00	0.00	67,450.00	67,450.00	67,450.00
Total, Local Revenues		67,450.00	0.00	67,450.00	67,450.00	67,450.00
5. TOTAL REVENUES		5,014,012.64	824,722.53	5,838,735.17	6,017,624.13	6,244,285.06
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,894,027.74	267,669.13	2,161,696.87	2,269,781.71	2,383,270.79
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	274,880.00	0.00	274,880.00	288,624.00	303,055.20
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		2,168,907.74	267,669.13	2,436,576.87	2,558,405.71	2,686,325.99
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	409,035.68	143,271.03	552,306.71	599,154.28	629,112.00
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	118,570.00	0.00	118,570.00	124,498.50	130,723.43
Other Non-certificated Salaries	2900	47,008.00	18,000.00	65,008.00	68,258.40	71,671.32
Total, Non-certificated Salaries		574,613.68	161,271.03	735,884.71	791,911.18	831,506.74

Description	Object Code	FY 2024-25			Totals for 2025-26	Totals for 2026-27
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	388,923.70	60,674.80	449,598.50	472,078.43	495,682.35
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	74,069.41	22,680.94	96,750.34	103,059.12	108,212.08
Health and Welfare Benefits	3401-3402	300,244.30	0.00	300,244.30	315,256.51	331,019.34
Unemployment Insurance	3501-3502	13,640.66	3,795.59	17,436.26	17,960.98	17,988.48
Workers' Compensation Insurance	3601-3602	26,185.21	5,539.40	31,724.62	33,503.17	35,178.33
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	1,710.16	1,856.61	3,566.77	3,745.11	3,932.36
Total, Employee Benefits		804,773.44	94,547.34	899,320.78	945,603.32	992,012.94
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	0.00	8,546.54	8,546.54	8,802.94	9,067.02
Books and Other Reference Materials	4200	3,574.85	10,400.00	13,974.85	14,394.09	14,825.92
Materials and Supplies	4300	62,518.00	55,608.51	118,126.51	87,644.36	87,774.51
Noncapitalized Equipment	4400	39,520.00	0.00	39,520.00	39,925.60	40,343.37
Food	4700	6,779.96	0.00	6,779.96	6,833.36	6,888.36
Total, Books and Supplies		112,392.81	74,555.05	186,947.86	157,600.35	158,899.18

5. Services and Other Operating Expenditures					
Subagreements for Services	5100	0.00	0.00	0.00	0.00
Travel and Conferences	5200	6,640.00	0.00	6,640.00	6,671.20
Dues and Memberships	5300	1,500.00	0.00	1,500.00	1,500.00
Insurance	5400	4,796.55	0.00	4,796.55	4,940.45
Operations and Housekeeping Services	5500	13,636.68	0.00	13,636.68	2,249.52
Rentals, Leases, Repairs, and Noncap. Improvements	5600	265,643.47	31,777.00	297,420.47	293,894.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	
Professional/Consulting Services and Operating Expend.	5800	750,615.21	298,940.90	1,049,556.11	1,046,451.11
Communications	5900	2,431.54	0.00	2,431.54	2,501.18
Total, Services and Other Operating Expenditures		1,045,263.44	330,717.90	1,375,981.34	1,358,207.46
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)					
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00
<i>Depreciation Expense (for accrual basis only)</i>	6900	8,438.98	0.00	8,438.98	8,438.98
Total, Capital Outlay		8,438.98	0.00	8,438.98	8,438.98
7. Other Outgo					
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Debt Service:					
Interest	7438	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		4,714,390.09	928,760.44	5,643,150.54	5,820,167.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		299,622.54	(104,037.91)	195,584.63	197,457.13

Description	Object Code	FY 2024-25			Totals for 2025-26	Totals for 2026-27
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		

3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(104,037.91)	104,037.91	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(104,037.91)	104,037.91	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		195,584.63	(0.00)	195,584.63	197,457.13	159,460.60
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,538,536.08	0.00	1,538,536.08	1,724,440.36	1,921,897.50
b. Adjustments to Beginning Balance	9793, 9795	(9,680.35)	0.00	(9,680.35)		
c. Adjusted Beginning Balance		1,528,855.73	0.00	1,528,855.73	1,724,440.36	1,921,897.50
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,724,440.36	(0.00)	1,724,440.36	1,921,897.50	2,081,358.09
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740	0.00	(0.00)	(0.00)		
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount	9790	1,724,440.36	0.00	1,724,440.36	1,921,897.50	2,081,358.09

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report Certification**

Charter School Name: Sycamore Valley Academy
(continued) _____
CDS #: 54-10546-01125542
Charter Approving Entity: Tulare County Office of Education
County: Tulare
Charter #: 1382
Fiscal Year: 2024-25

CERTIFICATION OF FINANCIAL CONDITION

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

() To the entity that approved the charter school:
2024-25 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.
Signed: _____ Date: _____
Charter School Official
(Original signature required)
Print Name: Donya Ball Title: Superintendent

() To the County Superintendent of Schools:
2024-25 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.
Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)
Print Name: Mark Martinez Title: Accounting Officer

For additional information on the Second Interim Report, please contact:

For Approving Entity:
Mark Martinez
Name
Accounting Officer
Title
(559) 737-4322 Ext.1409
Phone
markm@tcoe.org

For Charter School:
Donya Ball
Name
Superintendent
Title
559-622-3236
Phone
dball@theacademiescharters.org

E-mail

E-mail

This report has been verified for mathematical accuracy by the County Superintendent of Schools,
pursuant to *Education Code* Section 47604.33.

District Advisor

Date

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail**

Charter School Name: Sycamore Valley Academy
(continued)
CDS #: 54-10546-01125542
Charter Approving Entity: Tulare County Office of Educa
County: Tulare
Charter #: 1382
Fiscal Year: 2024-25

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget			Actuals thru 01/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	3,238,242.68	-	3,238,242.68	1,355,225.32	-	1,355,225.32	3,254,248.14	-	3,254,248.14
Education Protection Account State Aid - Current Year	8012	541,138.32	-	541,138.32	177,595.00	-	177,595.00	543,994.46	-	543,994.46
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	781,536.30	-	781,536.30	379,509.00	-	379,509.00	785,661.40	-	785,661.40
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFFSources		4,560,917.30	-	4,560,917.30	1,912,329.32	-	1,912,329.32	4,583,904.00	-	4,583,904.00
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290	-	60,502.00	60,502.00	-	15,375.00	15,375.00	-	63,001.00	63,001.00
Special Education - Federal	8181, 8182	-	86,159.77	86,159.77	-	-	-	-	86,159.77	86,159.77
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	52,573.00	52,573.00	-	-	-	-	52,573.00	52,573.00
Total, Federal Revenues		-	199,234.77	199,234.77	-	15,375.00	15,375.00	-	201,733.77	201,733.77
3. Other State Revenues										
Special Education - State	StateRevSE	31,260.85	139,782.96	171,043.81	-	114,000.44	114,000.44	31,425.86	139,782.96	171,208.82
All Other State Revenues	StateRevAO	119,465.71	593,790.86	713,256.57	8,917.00	116,569.76	125,486.76	95,263.85	550,764.95	646,028.80
Total, Other State Revenues		150,726.56	733,573.82	884,300.38	8,917.00	230,570.20	239,487.20	126,689.71	690,547.91	817,237.62
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	83,306.00	-	83,306.00	89,039.69	-	89,039.69	97,559.00	-	97,559.00
Total, Local Revenues		83,306.00	-	83,306.00	89,039.69	-	89,039.69	97,559.00	-	97,559.00
5. TOTAL REVENUES		4,794,949.86	932,808.59	5,727,758.45	2,010,286.01	245,945.20	2,256,231.21	4,808,152.71	892,281.68	5,700,434.39
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,855,672.33	343,327.21	2,198,999.54	926,826.16	299,912.82	1,226,738.98	1,876,630.06	318,360.88	2,194,990.94
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	271,337.41	-	271,337.41	159,945.42	-	159,945.42	271,337.41	-	271,337.41
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		2,127,009.74	343,327.21	2,470,336.95	1,086,771.58	299,912.82	1,386,684.40	2,147,967.47	318,360.88	2,466,328.35
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	301,202.18	160,885.10	462,087.27	92,781.08	140,782.39	233,563.47	307,096.75	154,990.52	462,087.27

Non-certificated Support Salaries	2200	-	-	-	-	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	121,588.80	22,885.20	144,474.00	73,076.11	12,878.92	85,955.03	121,588.80	22,885.20	144,474.00
Other Non-certificated Salaries	2900	62,008.00	10,576.49	72,584.49	36,356.04	-	36,356.04	62,008.00	-	62,008.00
Total, Non-certificated Salaries		484,798.98	194,346.79	679,145.76	202,213.23	153,661.31	355,874.54	490,693.55	177,875.72	668,569.27
3. Employee Benefits										
STRS	3101-3102	403,393.86	65,575.50	468,969.36	196,876.32	54,099.79	250,976.11	389,834.64	78,369.08	468,203.71
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	66,563.76	22,140.77	88,704.54	30,860.74	16,653.74	47,514.48	67,338.59	20,498.73	87,837.31
Health and Welfare Benefits	3401-3402	327,643.63	-	327,643.63	188,669.80	-	188,669.80	327,643.63	-	327,643.63
Unemployment Insurance	3501-3502	12,881.51	3,864.60	16,746.12	5,223.84	1,743.50	6,967.34	12,972.31	3,779.42	16,751.74
Workers' Compensation Insurance	3601-3602	25,818.09	5,676.74	31,494.83	10,762.47	-	10,762.47	25,886.61	5,462.37	31,348.98
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	1,696.39	3,007.06	4,703.45	861.89	-	861.89	1,413.66	1,721.98	3,135.64
Total, Employee Benefits		837,997.24	100,264.68	938,261.92	433,255.06	72,497.03	505,752.09	825,089.43	109,831.57	934,921.00
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	10,000.00	-	10,000.00	209.17	-	209.17	10,000.00	-	10,000.00
Books and Other Reference Materials	4200	8,334.21	-	8,334.21	-	4,006.75	4,006.75	3,334.21	5,000.00	8,334.21
Materials and Supplies	4300	90,478.60	40,076.98	130,555.58	31,249.40	11,307.82	42,557.22	52,523.00	49,372.74	101,895.74
Noncapitalized Equipment	4400	29,335.00	-	29,335.00	28,111.47	-	28,111.47	35,835.00	-	35,835.00
Food	4700	6,818.40	-	6,818.40	57.65	-	57.65	2,818.40	-	2,818.40
Total, Books and Supplies		144,966.20	40,076.98	185,043.18	59,627.69	15,314.57	74,942.26	104,510.61	54,372.74	158,883.35
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	-	6,900.00	6,900.00	-	4,750.78	4,750.78	-	6,900.00	6,900.00
Dues and Memberships	5300	-	1,574.68	1,574.68	-	-	-	-	1,574.68	1,574.68
Insurance	5400	4,796.55	-	4,796.55	-	-	-	4,796.55	-	4,796.55
Operations and Housekeeping Services	5500	15,774.20	-	15,774.20	8,195.61	-	8,195.61	15,774.17	-	15,774.17
Rentals, Leases, Repairs, and Noncap. Improvements	5600	242,860.07	27,428.40	270,288.47	2,414.47	-	2,414.47	242,860.07	27,428.40	270,288.47
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	806,611.86	306,331.65	1,112,943.51	127,105.44	54,440.63	181,546.07	836,249.72	272,367.22	1,108,616.94
Communications	5900	21,149.09	-	21,149.09	1,408.28	-	1,408.28	20,609.09	-	20,609.09
Total, Services and Other Operating Expenditures		1,091,191.77	342,234.73	1,433,426.49	139,123.80	59,191.41	198,315.21	1,120,289.60	308,270.30	1,428,559.90
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	11,897.25	-	11,897.25	10,469.50	-	10,469.50	11,897.25	-	11,897.25
Total, Capital Outlay		11,897.25	-	11,897.25	10,469.50	-	10,469.50	11,897.25	-	11,897.25
7. Other Outgo										
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	-	-	-	-	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-	-	-	-	-

8. TOTAL EXPENDITURES		4,697,861.17	1,020,250.38	5,718,111.55	1,931,460.86	600,577.14	2,532,038.00	4,700,447.91	968,711.20	5,669,159.11
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		97,088.69	(87,441.79)	9,646.90	78,825.15	(354,631.94)	(275,806.79)	107,704.80	(76,429.52)	31,275.28
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(87,441.79)	87,441.79	-	(354,631.94)	354,631.94	-	(76,429.52)	76,429.52	-
4. TOTAL OTHER FINANCING SOURCES / USES		(87,441.79)	87,441.79	-	(354,631.94)	354,631.94	-	(76,429.52)	76,429.52	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		9,646.90	0.00	9,646.90	(275,806.79)	-	(275,806.79)	31,275.28	(0.00)	31,275.28
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	2,296,083.33	-	2,296,083.33	2,296,083.33	-	2,296,083.33	2,296,083.33	-	2,296,083.33
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	(25,091.00)	-	(25,091.00)	(25,091.00)	-	(25,091.00)
c. Adjusted Beginning Balance		2,296,083.33	-	2,296,083.33	2,270,992.33	-	2,270,992.33	2,270,992.33	-	2,270,992.33
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,305,730.23	0.00	2,305,730.23	1,995,185.54	-	1,995,185.54	2,302,267.61	(0.00)	2,302,267.61
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
b. Restricted	9740			-		-	-	(0.00)		(0.00)
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789			-			-			-
Unassigned/Unappropriated Amount	9790	2,305,730.23	0.00	2,305,730.23	1,995,185.54	-	1,995,185.54	2,302,267.61	-	2,302,267.61

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary**

Charter School Name: Sycamore Valley Academy
 (continued) 0
 CDS #: 54-10546-01125542
 Charter Approving Entity: Tulare County Office of Educa
 County: Tulare
 Charter #: 1382
 Fiscal Year: 2024-25

Description	Object Code	1st Interim Budget (X)	Actuals thru 01/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	3,238,242.68	1,355,225.32	3,254,248.14	16,005.46	0.49%
Education Protection Account State Aid - Current Year	8012	541,138.32	177,595.00	543,994.46	2,856.15	0.53%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	781,536.30	379,509.00	785,661.40	4,125.10	0.53%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		4,560,917.30	1,912,329.32	4,583,904.00	22,986.70	0.50%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	60,502.00	15,375.00	63,001.00	2,499.00	4.13%
Special Education - Federal	8181, 8182	86,159.77	-	86,159.77	-	0.00%
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	52,573.00	-	52,573.00	-	0.00%
Total, Federal Revenues		199,234.77	15,375.00	201,733.77	2,499.00	1.25%
3. Other State Revenues						
Special Education - State	StateRevSE	171,043.81	114,000.44	171,208.82	165.00	0.10%
All Other State Revenues	StateRevAO	713,256.57	125,486.76	646,028.80	(67,227.77)	-9.43%
Total, Other State Revenues		884,300.38	239,487.20	817,237.62	(67,062.76)	-7.58%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	83,306.00	89,039.69	97,559.00	14,253.00	17.11%
Total, Local Revenues		83,306.00	89,039.69	97,559.00	14,253.00	17.11%

5. TOTAL REVENUES		5,727,758.45	2,256,231.21	5,700,434.39	(27,324.06)	-0.48%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,198,999.54	1,226,738.98	2,194,990.94	(4,008.60)	-0.18%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	271,337.41	159,945.42	271,337.41	-	0.00%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		2,470,336.95	1,386,684.40	2,466,328.35	(4,008.60)	-0.16%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	462,087.27	233,563.47	462,087.27	-	0.00%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	
Clerical and Office Salaries	2400	144,474.00	85,955.03	144,474.00	-	0.00%
Other Non-certificated Salaries	2900	72,584.49	36,356.04	62,008.00	(10,576.49)	-14.57%
Total, Non-certificated Salaries		679,145.76	355,874.54	668,569.27	(10,576.49)	-1.56%
3. Employee Benefits						
STRS	3101-3102	468,969.36	250,976.11	468,203.71	(765.64)	-0.16%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	88,704.54	47,514.48	87,837.31	(867.23)	-0.98%
Health and Welfare Benefits	3401-3402	327,643.63	188,669.80	327,643.63	-	0.00%
Unemployment Insurance	3501-3502	16,746.12	6,967.34	16,751.74	5.62	0.03%
Workers' Compensation Insurance	3601-3602	31,494.83	10,762.47	31,348.98	(145.85)	-0.46%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	4,703.45	861.89	3,135.64	(1,567.82)	-33.33%
Total, Employee Benefits		938,261.92	505,752.09	934,921.00	(3,340.92)	-0.36%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	10,000.00	209.17	10,000.00	-	0.00%
Books and Other Reference Materials	4200	8,334.21	4,006.75	8,334.21	-	0.00%
Materials and Supplies	4300	130,555.58	42,557.22	101,895.74	(28,659.84)	-21.95%
Noncapitalized Equipment	4400	29,335.00	28,111.47	35,835.00	6,500.00	22.16%
Food	4700	6,818.40	57.65	2,818.40	(4,000.00)	-58.66%
Total, Books and Supplies		185,043.18	74,942.26	158,883.35	(26,159.84)	-14.14%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	6,900.00	4,750.78	6,900.00	-	0.00%
Dues and Memberships	5300	1,574.68	-	1,574.68	-	0.00%
Insurance	5400	4,796.55	-	4,796.55	-	0.00%
Operations and Housekeeping Services	5500	15,774.20	8,195.61	15,774.17	(0.03)	0.00%

Rentals, Leases, Repairs, and Noncap. Improvements	5600	270,288.47	2,414.47	270,288.47	-	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,112,943.51	181,546.07	1,108,616.94	(4,326.57)	-0.39%
Communications	5900	21,149.09	1,408.28	20,609.09	(540.00)	-2.55%
Total, Services and Other Operating Expenditures		1,433,426.49	198,315.21	1,428,559.90	(4,866.60)	-0.34%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	11,897.25	10,469.50	11,897.25	-	0.00%
Total, Capital Outlay		11,897.25	10,469.50	11,897.25	-	0.00%
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		5,718,111.55	2,532,038.00	5,669,159.11	(48,952.44)	-0.86%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		9,646.90	(275,806.79)	31,275.28	21,628.38	224.20%
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		9,646.90	(275,806.79)	31,275.28	21,628.38	224.20%

F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	2,296,083.33	2,296,083.33	2,296,083.33	-	0.00%
b. Adjustments/Restatements	9793, 9795	-	(25,091.00)	(25,091.00)	(25,091.00)	New
c. Adjusted Beginning Fund Balance		2,296,083.33	2,270,992.33	2,270,992.33		
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,305,730.23	1,995,185.54	2,302,267.61		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	-	(0.00)	(0.00)	New
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	-	-	-	-	
Unassigned/Unappropriated Amount	9790	2,305,730.23	1,995,185.54	2,302,267.61	(3,462.62)	-0.15%

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

Charter School Name: Sycamore Valley Academy
 (continued) 0
 CDS #: 54-10546-01125542
 Charter Approving Entity: Tulare County Office of Education
 County: Tulare
 Charter #: 1382
 Fiscal Year: 2024-25

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2024-25			Totals for 2025-26	Totals for 2026-27
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	3,254,248.14	0.00	3,254,248.14	3,355,085.74	3,507,980.31
Education Protection Account State Aid - Current Year	8012	543,994.46	0.00	543,994.46	557,213.86	576,828.29
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	785,661.40	0.00	785,661.40	785,661.40	785,661.40
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		4,583,904.00	0.00	4,583,904.00	4,697,961.00	4,870,470.00
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	0.00	63,001.00	63,001.00	63,001.00	63,001.00
Special Education - Federal	8181, 8182	0.00	86,159.77	86,159.77	89,184.23	89,184.23
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	52,573.00	52,573.00	32,573.00	32,573.00
Total, Federal Revenues		0.00	201,733.77	201,733.77	184,758.23	184,758.23
3. Other State Revenues						
Special Education - State	StateRevSE	31,425.86	139,782.96	171,208.82	176,115.61	176,115.61
All Other State Revenues	StateRevAO	95,263.85	550,764.95	646,028.80	597,262.78	533,938.74
Total, Other State Revenues		126,689.71	690,547.91	817,237.62	773,378.39	710,054.34

4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	97,559.00	0.00	97,559.00	99,131.00	104,131.00
Total, Local Revenues		97,559.00	0.00	97,559.00	99,131.00	104,131.00
5. TOTAL REVENUES		4,808,152.71	892,281.68	5,700,434.39	5,755,228.62	5,869,413.58
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,876,630.06	318,360.88	2,194,990.94	2,276,661.25	2,352,244.31
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	271,337.41	0.00	271,337.41	284,904.28	289,149.50
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		2,147,967.47	318,360.88	2,466,328.35	2,561,565.53	2,641,393.81
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	307,096.75	154,990.52	462,087.27	485,267.35	489,780.71
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	121,588.80	22,885.20	144,474.00	151,697.70	154,282.59
Other Non-certificated Salaries	2900	62,008.00	0.00	62,008.00	64,358.40	66,826.32
Total, Non-certificated Salaries		490,693.55	177,875.72	668,569.27	701,323.45	710,889.62

Description	Object Code	FY 2024-25			Totals for 2025-26	Totals for 2026-27
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	389,834.64	78,369.08	468,203.71	477,847.43	487,489.80
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	67,338.59	20,498.73	87,837.31	92,711.11	97,346.67
Health and Welfare Benefits	3401-3402	327,643.63	0.00	327,643.63	334,025.81	339,227.10
Unemployment Insurance	3501-3502	12,972.31	3,779.42	16,751.74	16,760.65	16,770.00
Workers' Compensation Insurance	3601-3602	25,886.61	5,462.37	31,348.98	33,031.76	34,683.35
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	1,413.66	1,721.98	3,135.64	3,292.42	3,457.04
Total, Employee Benefits		825,089.43	109,831.57	934,921.00	957,669.18	978,973.96
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	10,000.00	0.00	10,000.00	10,300.00	8,000.00
Books and Other Reference Materials	4200	3,334.21	5,000.00	8,334.21	8,584.23	8,841.76
Materials and Supplies	4300	52,523.00	49,372.74	101,895.74	72,456.62	63,723.67
Noncapitalized Equipment	4400	35,835.00	0.00	35,835.00	26,925.00	20,182.70
Food	4700	2,818.40	0.00	2,818.40	2,818.40	2,818.40
Total, Books and Supplies		104,510.61	54,372.74	158,883.35	121,084.25	103,566.52

5. Services and Other Operating Expenditures					
Subagreements for Services	5100	0.00	0.00	0.00	0.00
Travel and Conferences	5200	0.00	6,900.00	6,900.00	6,900.00
Dues and Memberships	5300	0.00	1,574.68	1,574.68	1,574.68
Insurance	5400	4,796.55	0.00	4,796.55	4,940.45
Operations and Housekeeping Services	5500	15,774.17	0.00	15,774.17	16,039.58
Rentals, Leases, Repairs, and Noncap. Improvements	5600	242,860.07	27,428.40	270,288.47	267,874.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	
Professional/Consulting Services and Operating Expend.	5800	836,249.72	272,367.22	1,108,616.94	1,067,313.57
Communications	5900	20,609.09	0.00	20,609.09	21,227.37
Total, Services and Other Operating Expenditures		1,120,289.60	308,270.30	1,428,559.90	1,385,869.64
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)					
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00
<i>Depreciation Expense (for accrual basis only)</i>	6900	11,897.25	0.00	11,897.25	11,897.25
Total, Capital Outlay		11,897.25	0.00	11,897.25	11,897.25
7. Other Outgo					
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Debt Service:					
Interest	7438	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		4,700,447.91	968,711.20	5,669,159.11	5,739,409.29
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		107,704.80	(76,429.52)	31,275.28	15,819.33

Description	Object Code	FY 2024-25			Totals for 2025-26	Totals for 2026-27
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		

3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(76,429.52)	76,429.52	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(76,429.52)	76,429.52	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		31,275.28	(0.00)	31,275.28	15,819.33	12,733.00
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	2,296,083.33	0.00	2,296,083.33	2,302,267.61	2,318,086.93
b. Adjustments to Beginning Balance	9793, 9795	(25,091.00)	0.00	(25,091.00)		
c. Adjusted Beginning Balance		2,270,992.33	0.00	2,270,992.33	2,302,267.61	2,318,086.93
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,302,267.61	(0.00)	2,302,267.61	2,318,086.93	2,330,819.94
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740	0.00	(0.00)	(0.00)		
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount	9790	2,302,267.61	0.00	2,302,267.61	2,318,086.93	2,330,819.94



Instructions

Included in this DocuSign are the assembled copies of the filings for the organization's records as follows:

1. **Internal Copy:** Includes all letters, instructions, and return pages without any redaction. Please review this file, sign, and date where indicated and submit back to CLA.
2. **Public Inspection Copy:** Redacted to just the information that is required for public inspection. If anyone from the public were to request a copy of the return or if the return were to be posted, the Public Inspection Copy should be used.

Please note:

After the documents have been e-signed and you click 'Finish' - DocuSign will give you the option to log-in - you can log-in at that time and download the executed documents; alternatively, DocuSign will send you another email indicating that the documents have been 'finished' and you can click that link to download and/or print the documents. **Downloading is important as you will not be receiving a paper copy. You have 120 days to download.**

CLA cannot e-file any return until its signed e-file authorization is returned to CLA.

CLA does recommend all returns included in each PDF be signed and dated for your records.

CLA is not making any payments as part of the e-file or submitting any paper returns on your behalf.

Please initial to indicate that you have read and understand the above:

DS
DB

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

CPAs | CONSULTANTS | WEALTH ADVISORS

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAGlobal.com/disclaimer](https://www.claglobal.com/disclaimer).

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





CliftonLarsonAllen LLP
CLAconnect.com

**THE ACADEMIES CHARTER MANAGEMENT
ORGANIZATION**

FORM 990 INCOME TAX RETURN

FOR YEAR ENDED JUNE 30, 2024



CliftonLarsonAllen LLP
CLAconnect.com

March 7, 2025

The Academies Charter Management
Organization
1616 W. Mineral King D
Visalia, CA 93291
Attention: Donya Ball

Dear Donya,

Enclosed is the organization's 2023 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Please return Form 8879-TE to us as soon as possible, but no later than by May 15, 2025 the filing deadline.

In addition, tax-exempt organizations must make available for public inspection a copy of their annual returns for the preceding three years and exemption application, if applicable. An organization generally must furnish filings to anyone who requests them in person or in writing. An exempt organization may meet this requirement by posting all the documents on its website or at another organizations site as part of a database of similar materials. Specific requirements must be met to meet this exception.

CALIFORNIA FORM 199 RETURN:

The California Form 199 return has qualified for electronic filing. After you have reviewed your return for completeness and accuracy, please sign, date and return Form 8453-EO to our office. We will then transmit your return to the FTB. Do not mail the paper copy of the return to the FTB.

No payment is required.

A few final reminders relating to your tax return filings:

- There are substantial penalties for failure to properly disclose and report foreign financial accounts and foreign activity. Please make sure you have informed us of any foreign financial accounts or foreign activity so that we have the necessary information to complete any required disclosures or filings.
- Be sure to review the returns prior to signing as you have final responsibility for all information included in the returns. Please contact us if you have any questions or concerns.
- We recommend you keep a paper or electronic copy of your tax returns permanently. Supporting documentation should be kept for a minimum of seven years based on IRS guidance.

CLA exists to create opportunities – for our clients, our people, and our communities. We value our relationship with you and thank you for your trust and confidence in allowing us to serve you. If we can assist you in making strategic, informed decisions in areas of tax or beyond, please contact us as questions arise throughout the year.

Sincerely,

CliftonLarsonAllen LLP

Form **8879-TE**

IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning JUL 1, 2023, and ending JUN 30, 2024

2023

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information.

Name of filer **THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION**

EIN or SSN
37-1638700

Name and title of officer or person subject to tax **DONYA BALL SUPERINTENDENT**

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not complete more than one line in Part I.**

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>1,478,604.</u>
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize CLIFTONLARSONALLEN LLP to enter my PIN 22100
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax *Donya Ball* Date 3/7/2025

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

95405291740

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature WADE MCMULLEN Date 03/07/25

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2023)

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2023

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990 for instructions and the latest information.

A For the **2023** calendar year, or tax year beginning **JUL 1, 2023** and ending **JUN 30, 2024**


B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1616 W. MINERAL KING D City or town, state or province, country, and ZIP or foreign postal code VISALIA, CA 93291 F Name and address of principal officer: DONYA BALL SAME AS C ABOVE	D Employer identification number 37-1638700 E Telephone number (559) 429-4351 G Gross receipts \$ 11,478,604. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: HTTPS://WWW.THEACADEMIESCHARTERS.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 2010 M State of legal domicile: CA

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: TO PROVIDE A RICH, MEANINGFUL EDUCATION WHERE STUDENTS ARE CONTINUALLY CHALLENGED AND CAN THRIVE.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3	7
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	7
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	182
	6	Total number of volunteers (estimate if necessary)	6	382
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
	Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year
9		Program service revenue (Part VIII, line 2g)	9,116,839.	11,305,144.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	111,609.	133,553.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,695.	14,423.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	23,544.	25,484.
			9,255,687.	11,478,604.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	6,764,396.	8,563,526.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25)	4,584.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,846,467.	2,394,893.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	8,610,863.	10,958,419.
	19	Revenue less expenses. Subtract line 18 from line 12	644,824.	520,185.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	16,530,760.	17,651,920.
	22	Net assets or fund balances. Subtract line 21 from line 20	13,254,037.	13,855,012.
			3,276,723.	3,796,908.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

	DocuSigned by:  Signature of officer	3/7/2025 Date
Sign Here	DONYA BALL, SUPERINTENDENT Type or print name and title	
Paid Preparer Use Only	Print/Type preparer's name WADE MCMULLEN	Preparer's signature WADE MCMULLEN
	Date 03/07/25	Check if self-employed <input type="checkbox"/> PTIN P00541671
	Firm's name CLIFTONLARSONALLEN LLP	Firm's EIN 41-0746749
	Firm's address 2210 EAST ROUTE 66 GLENDORA, CA 91740	Phone no. (626) 857-7300

May the IRS discuss this return with the preparer shown above? See instructions Yes No

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Form 990 (2023)

37-1638700 Page 2

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: TO PROVIDE A RICH, MEANINGFUL EDUCATION WHERE STUDENTS ARE CONTINUALLY CHALLENGED AND THEIR NATURAL CURIOSITY, CREATIVITY, AND TALENTS CAN THRIVE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 9,605,045. including grants of \$ 0.) (Revenue \$ 133,553.) THE ORGANIZATION IS A TUITION-FREE, K-8 VISALIA CHARTER SCHOOL. WE OFFER A SITE-BASED, ACADEMICALLY ACCELERATED INSTRUCTIONAL PROGRAM WITH THEMATIC UNITS, PROJECTS-BASED LEARNING, AND ENRICHED CURRICULUM (INCLUDING SPANISH LANGUAGE, HANDS-ON SCIENCE, SERVICE LEARNING, AND ARTS INSTRUCTION) TO SUPPORT STUDENTS WHO HAVE THE DESIRE TO WORK AHEAD OR WORK DEEPER IN THEIR STUDIES. OUR CONSTRUCT MST EDUCATIONAL PHILOSOPHY AND PROGRAM FOR GIFTED LEARNERS MAKES OUR SCHOOL UNIQUE IN THE AREA. THE SCHOOL ALSO OFFERS AN AFTERSCHOOL PROGRAM. THE SCHOOL SERVED APPROXIMATELY 824 STUDENTS DURING THE YEAR.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 9,605,045.

Form 990 (2023)

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Form 990 (2023)

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and schedules.

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Form 990 (2023)

Part IV Checklist of Required Schedules *(continued)*

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38	X

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	23
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Form 990 (2023)

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Form 990 (2023)

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	7	
b	Enter the number of voting members included on line 1a, above, who are independent	7	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body?	8b	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	X
13	Did the organization have a written whistleblower policy?	13	X
14	Did the organization have a written document retention and destruction policy?	14	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	X
b	Other officers or key employees of the organization	15b	X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed CA
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
MEAGAN MILLER - (213) 292-6620
811 WILSHIRE BOULEVARD SUITE 1420, LOS ANGELES, CA 90017

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Form 990 (2023)

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DONYA BALL SUPERINTENDENT	40.00			X			172,407.	0.	43,105.	
(2) DANA MARIE STINSON PRINCIPAL, BOA	40.00				X		140,016.	0.	36,951.	
(3) COREY RENEE MORSE PRINCIPAL, SVA	40.00				X		135,489.	0.	36,091.	
(4) JUDAH MICHAEL TANNER SCHOOL PSYCHOLOGIST	40.00				X		132,696.	0.	25,124.	
(5) STACI SOARES VICE PRINCIPAL	40.00				X		126,265.	0.	23,994.	
(6) KIM SHIRK VICE PRINCIPAL	40.00				X		116,293.	0.	22,098.	
(7) HAROLD ROLLIN, ESQ. CHAIR	2.00	X		X			0.	0.	0.	
(8) ALEX TIETJEN VICE CHAIR	2.00	X		X			0.	0.	0.	
(9) CHRISTINA GUTIERREZ SECRETARY	2.00	X		X			0.	0.	0.	
(10) MARILOU MONSIVAIS TREASURER	2.00	X		X			0.	0.	0.	
(11) CRAIG WHEATON DIRECTOR	1.00	X					0.	0.	0.	
(12) MARY ACEVES DIRECTOR	1.00	X					0.	0.	0.	
(13) MICHELLE PHILLIPS DIRECTOR	1.00	X					0.	0.	0.	

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Form 990 (2023)

37-1638700 Page 8

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Includes subtotal rows 1b, 1c, and 1d.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 11

Table with 3 columns: Question, Yes, No. Contains questions 3, 4, and 5 regarding compensation reporting.

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. Includes a 'NONE' entry in column A.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Form 990 (2023)

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	11,266,567.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	38,577.				
	g Noncash contributions included in lines 1a-1f	1g \$					
	h Total. Add lines 1a-1f			11,305,144.			
Program Service Revenue	2 a AFTERSCHOOL PRGM REV	Business Code					
		713940	133,553.	133,553.			
	b _____						
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
g Total. Add lines 2a-2f			133,553.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		14,423.			14,423.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a		7,549.				
		b Less: direct expenses	8b	0.			
		c Net income or (loss) from fundraising events		7,549.		7,549.	
9 a Gross income from gaming activities. See Part IV, line 19	9a						
		b Less: direct expenses	9b				
		c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	10a						
		b Less: cost of goods sold	10b				
		c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11 a OTHER REVENUE	Business Code					
		900099	12,534.		12,534.		
	b REIMBURSEMENTS/REFUNDS	900099	5,401.		5,401.		
	c _____						
	d All other revenue						
e Total. Add lines 11a-11d			17,935.				
12 Total revenue. See instructions			11,478,604.	133,553.	0.	39,907.	

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Form 990 (2023)

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	230,760.	223,837.	6,923.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	6,546,391.	6,141,961.	404,430.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	854,115.	821,069.	33,046.	
9 Other employee benefits	732,283.	660,041.	72,242.	
10 Payroll taxes	199,977.	174,301.	25,676.	
11 Fees for services (nonemployees):				
a Management	89,908.		89,908.	
b Legal	11,725.		11,725.	
c Accounting	204,819.		204,819.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	404,694.	276,439.	128,255.	
12 Advertising and promotion	27,920.	19,198.	8,722.	
13 Office expenses	124,546.	65,938.	58,608.	
14 Information technology	57,468.	32,548.	24,920.	
15 Royalties				
16 Occupancy	597,782.	429,444.	168,338.	
17 Travel	26,315.	6,775.	19,540.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	17,977.	13,884.	4,093.	
23 Insurance	34,974.		34,974.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>INSTRUCTIONAL MATERIALS</u>	493,083.	493,083.		
b <u>TRANSPORTATION</u>	108,988.	108,988.		
c <u>FIELD TRIPS</u>	66,744.	66,744.		
d <u>STUDENT ACTIVITIES</u>	32,833.	32,833.		
e All other expenses _____	95,117.	37,962.	52,571.	4,584.
25 Total functional expenses. Add lines 1 through 24e	10,958,419.	9,605,045.	1,348,790.	4,584.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Form 990 (2023)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	3,999,312.	1	4,877,275.	
	2 Savings and temporary cash investments		2		
	3 Pledges and grants receivable, net		3		
	4 Accounts receivable, net	2,178,006.	4	2,606,417.	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use		8		
	9 Prepaid expenses and deferred charges	57,929.	9	44,129.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 305,043.			
	b Less: accumulated depreciation	10b 101,119.	162,467.	10c	203,924.
	11 Investments - publicly traded securities		11		
	12 Investments - other securities. See Part IV, line 11		12		
	13 Investments - program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11	10,133,046.	15	9,920,175.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	16,530,760.	16	17,651,920.		
Liabilities	17 Accounts payable and accrued expenses	1,210,457.	17	1,868,989.	
	18 Grants payable		18		
	19 Deferred revenue	1,131,720.	19	1,217,860.	
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22		
	23 Secured mortgages and notes payable to unrelated third parties		23		
	24 Unsecured notes and loans payable to unrelated third parties		24		
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	10,911,860.	25	10,768,163.	
	26 Total liabilities. Add lines 17 through 25	13,254,037.	26	13,855,012.	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27 Net assets without donor restrictions	3,276,723.	27	3,796,908.	
	28 Net assets with donor restrictions		28		
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29 Capital stock or trust principal, or current funds		29		
	30 Paid-in or capital surplus, or land, building, or equipment fund		30		
	31 Retained earnings, endowment, accumulated income, or other funds		31		
	32 Total net assets or fund balances	3,276,723.	32	3,796,908.	
	33 Total liabilities and net assets/fund balances	16,530,760.	33	17,651,920.	

Form **990** (2023)

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Form 990 (2023)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	11,478,604.
2	Total expenses (must equal Part IX, column (A), line 25)	2	10,958,419.
3	Revenue less expenses. Subtract line 2 from line 1	3	520,185.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,276,723.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,796,908.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	X	

Form **990** (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION
Employer identification number 37-1638700

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations _____

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Schedule A (Form 990) 2023

37-1638700 Page 2

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)); 15 Public support percentage from 2022 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2023; 16b 33 1/3% support test - 2022; 17a 10% -facts-and-circumstances test - 2023; 17b 10% -facts-and-circumstances test - 2022; 18 Private foundation.

Schedule A (Form 990) 2023

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Schedule A (Form 990) 2023

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support.

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2023; Row 16: Public support percentage from 2022 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2023; Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17.

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here.

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here.

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

**THE ACADEMIES CHARTER MANAGEMENT
ORGANIZATION**

Schedule A (Form 990) 2023

37-1638700 Page 6

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income	(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1	
2 Recoveries of prior-year distributions	2	
3 Other gross income (see instructions)	3	
4 Add lines 1 through 3.	4	
5 Depreciation and depletion	5	
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7 Other expenses (see instructions)	7	
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount	(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a Average monthly value of securities	1a	
b Average monthly cash balances	1b	
c Fair market value of other non-exempt-use assets	1c	
d Total (add lines 1a, 1b, and 1c)	1d	
e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2 Acquisition indebtedness applicable to non-exempt-use assets	2	
3 Subtract line 2 from line 1d.	3	
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6 Multiply line 5 by 0.035.	6	
7 Recoveries of prior-year distributions	7	
8 Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount	(A) Prior Year	(B) Current Year (optional)
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	Current Year
2 Enter 0.85 of line 1.	2	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4 Enter greater of line 2 or line 3.	4	
5 Income tax imposed in prior year	5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2023

**THE ACADEMIES CHARTER MANAGEMENT
ORGANIZATION**

Schedule A (Form 990) 2023

37-1638700 Page 7

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Schedule A (Form 990) 2023

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Schedule A (Form 990) 2023

37-1638700 Page 8

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Multiple horizontal lines for supplemental information input.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION** Employer identification number **37-1638700**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 \$ _____

(ii) Assets included in Form 990, Part X \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 \$ _____

b Assets included in Form 990, Part X \$ _____

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2023

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Schedule D (Form 990) 2023

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
a Public exhibition
b Scholarly research
c Preservation for future generations
d Loan or exchange program
e Other
4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?
b If "Yes," explain the arrangement in Part XIII and complete the following table:
Table with columns: Amount, 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance
2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?
b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows include: 1a Beginning of year balance, b Contributions, c Net investment earnings, gains, and losses, d Grants or scholarships, e Other expenditures for facilities and programs, f Administrative expenses, g End of year balance.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
a Board designated or quasi-endowment %
b Permanent endowment %
c Term endowment %
The percentages on lines 2a, 2b, and 2c should equal 100%.
3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
(i) Unrelated organizations?
(ii) Related organizations?
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Table with 5 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows include: 1a Land, b Buildings, c Leasehold improvements, d Equipment, e Other, Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))

**THE ACADEMIES CHARTER MANAGEMENT
ORGANIZATION**

Schedule D (Form 990) 2023

37-1638700 Page **3**

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) OPERATING RIGHT OF USE ASSETS, NET	9,919,175.
(2) DEPOSITS	1,000.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	9,920,175.

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OPERATING LEASE LIABILITIES	10,768,163.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	10,768,163.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Schedule D (Form 990) 2023

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Schedule D (Form 990) 2023

37-1638700 Page 4

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	11,478,604.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	11,478,604.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	11,478,604.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	10,958,419.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	10,958,419.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	10,958,419.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE ACADEMY IS A NONPROFIT ENTITY EXEMPT FROM THE PAYMENT OF INCOME TAXES UNDER INTERNAL REVENUE CODE SECTION 501(C)(3) AND CALIFORNIA REVENUE AND TAXATION CODE SECTION 23701D. ACCORDINGLY, NO PROVISION HAS BEEN MADE FOR INCOME TAXES. MANAGEMENT HAS DETERMINED THAT ALL INCOME TAX POSITIONS ARE MORE LIKELY THAN NOT OF BEING SUSTAINED UPON POTENTIAL AUDIT OR EXAMINATION; THEREFORE, NO DISCLOSURES OF UNCERTAIN INCOME TAX POSITIONS ARE REQUIRED. THE ACADEMY IS SUBJECT TO INCOME TAX ON NET INCOME THAT IS DERIVED FROM BUSINESS ACTIVITIES THAT ARE UNRELATED TO THE EXEMPT PURPOSES. THE ACADEMY FILES AN EXEMPT RETURN AND APPLICABLE UNRELATED BUSINESS INCOME TAX RETURN IN THE U.S. FEDERAL JURISDICTION AND WITH THE CALIFORNIA FRANCHISE TAX BOARD.

THE ACADEMIES CHARTER MANAGEMENT
ORGANIZATION

Schedule D (Form 990) 2023

37-1638700 Page 5

Part XIII Supplemental Information *(continued)*

Multiple horizontal lines for supplemental information.

**SCHEDULE E
(Form 990)**

Schools

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

2023

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

Open to Public Inspection

Name of the organization **THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION** Employer identification number **37-1638700**

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	X	
THROUGHOUT THE REGISTRATION PROCESS, THE SCHOOL MAKES THEIR POLICY KNOWN TO PARENTS/FAMILIES/GUARDIANS.		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		X
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? ...		X
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered "No" to any of the above, please explain. If you need more space, use Part II. SEE PART II		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency?	X	
b Has the organization's right to such aid ever been revoked or suspended?		X
If you answered "Yes" on either line 6a or line 6b, explain on Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain on Part II	X	

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule E (Form 990) 2023

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Schedule E (Form 990) 2023

37-1638700 Page 2

Part II Supplemental Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

LINE 4 - EXPLANATION OF RECORDS NON-MAINTENANCE:

THE SCHOOL'S ADMISSION APPLICATION DOES NOT COLLECT RACIAL OR DEMOGRAPHIC INFORMATION. THIS ENSURES THAT ADMISSIONS PROCESS IS BLIND TO RACE OR OTHER FACTORS. THE SCHOOL CONDUCTS A RANDOM PUBLIC LOTTERY TO DETERMINE WHICH APPLICANTS ARE OFFERED ENROLLMENT AT THE SCHOOL. THE PROCESS IS OUTLINED ON THEIR WEBSITE, AND COMMUNICATED AT INFORMATIONAL MEETINGS AND SCHOOL TOURS.

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

THE ORGANIZATION RECEIVES FINANCIAL ASSISTANCE FROM THE COUNTY OF TULARE, CALIFORNIA AS PART OF ITS OPERATION AS A PUBLIC CHARTER SCHOOL.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2023

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 Attach to Form 990.
 Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization **THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION** Employer identification number **37-1638700**

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2023

**THE ACADEMIES CHARTER MANAGEMENT
ORGANIZATION**

37-1638700

Schedule J (Form 990) 2023

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DONYA BALL SUPERINTENDENT	(i)	169,848.	1,559.	1,000.	32,761.	10,344.	215,512.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DANA MARIE STINSON PRINCIPAL, BOA	(i)	138,014.	1,252.	750.	26,607.	10,344.	176,967.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) COREY RENEE MORSE PRINCIPAL, SVA	(i)	133,529.	1,210.	750.	25,747.	10,344.	171,580.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) JUDAH MICHAEL TANNER SCHOOL PSYCHOLOGIST	(i)	130,787.	1,159.	750.	25,124.	0.	157,820.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) STACI SOARES VICE PRINCIPAL	(i)	124,388.	1,127.	750.	23,994.	0.	150,259.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

THE ACADEMIES CHARTER MANAGEMENT
ORGANIZATION

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Multiple horizontal lines for providing supplemental information.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization	THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION	Employer identification number	37-1638700
--------------------------	--	--------------------------------	-------------------

FORM 990, PART VI, SECTION A, LINE 8B:

THERE ARE NO COMMITTEES WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS PREPARED BY THE ORGANIZATION'S OUTSIDE PUBLIC ACCOUNTING FIRM BASED ON INFORMATION PROVIDED BY MANAGEMENT. ONCE A DRAFT OF THE RETURN IS AVAILABLE, IT IS REVIEWED BY MANAGEMENT WITH ANY CHANGES OR REVISIONS INCORPORATED INTO THE FILING. THE REVISED RETURN IS THEN SUBMITTED TO THE BOARD OF DIRECTORS FOR THEIR REVIEW AND APPROVAL PRIOR TO SUBMITTING TO THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

MONITORING IS PERFORMED REGULARLY BY THE OFFICERS TO IDENTIFY POTENTIAL CONFLICTS OF INTEREST. IN CONNECTION WITH ANY ACTUAL OR POTENTIAL CONFLICT OF INTEREST, AN INTERESTED PERSON, WHICH CAN BE ANY DIRECTOR, OFFICER, OR MEMBER OF A COMMITTEE WITH BOARD DELEGATED POWERS WHO HAS AN OUTSIDE INTEREST, OUTSIDE ACTIVITY, OR A DIRECT OR INDIRECT FINANCIAL INTEREST, MUST DISCLOSE THE EXISTENCE AND NATURE OF ANY OUTSIDE INTEREST, OUTSIDE ACTIVITY AND FINANCIAL INTEREST TO THE BOARD OF DIRECTORS, OR THE BOARD COMMITTEE DELEGATED THE AUTHORITY TO RECEIVE SUCH DISCLOSURES, AND TO ANY BOARD COMMITTEE CONSIDERING A PROPOSED TRANSACTION OR ARRANGEMENT WHERE A POTENTIAL CONFLICT OF INTERESTS EXISTS.

IT IS DETERMINED THAT AN INTERESTED PERSON HAS OUTSIDE INTEREST WHEN THEY HOLD, INDIRECTLY OR DIRECTLY, A POSITION OR A MATERIAL FINANCIAL INTEREST

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION	Employer identification number 37-1638700
--	---

IN ANY OUTSIDE CONCERN FROM WHICH THE INDIVIDUAL HAS REASON TO BELIEVE THE ORGANIZATION SECURES GOODS OR SERVICES OR THAT PROVIDES SERVICES COMPETITIVE WITH THE ORGANIZATION.

IT IS DETERMINED THAT AN INTERESTED PERSON HAS OUTSIDE ACTIVITY WHEN THEY RENDER DIRECTIVE, MANAGERIAL, OR CONSULTATIVE SERVICES TO, OR ARE AN EMPLOYEE OF, ANY OUTSIDE CONCERN THAT DOES BUSINESS WITH, OR COMPETES WITH THE SERVICES OF, THE ORGANIZATION OR TO RENDER OTHER SERVICES IN COMPETITION WITH THE ORGANIZATION.

THE BOARD OR DESIGNATED COMMITTEE REVIEWS ANY CONFLICTS PRESENTED BY INTERESTED PARTIES. THE CHAIRPERSON APPOINTS A DISINTERESTED PERSON OR COMMITTEE TO INVESTIGATE THE TRANSACTION IN QUESTION AND REPORT FINDINGS TO THE BOARD. ALTERNATIVES TO THE PROPOSED TRANSACTION ARE IDENTIFIED AND COMPARED TO THE PROPOSED TRANSACTION. THE BOARD VOTES ON THE MOST BENEFICIAL OPTION FOR THE ORGANIZATION. IF THE BOARD HAS REASON TO BELIEVE AN INTERESTED PERSON HAS FAILED TO DISCLOSE THE POTENTIAL CONFLICT, THE BOARD WILL INVESTIGATE FURTHER AND IF NECESSARY, TAKE APPROPRIATE DISCIPLINARY AND CORRECTIVE ACTION.

FORM 990, PART VI, SECTION B, LINE 15:
 THE EXECUTIVE DIRECTOR'S PAY IS DETERMINED BASED ON DATA PROVIDED BY EXTERNAL CHARTER MANAGEMENT ORGANIZATIONS AND THROUGH COMPARISON STUDIES OF OTHER CHARTER SCHOOLS. THE BOARD MUST VOTE TO APPROVE THE EXECUTIVE DIRECTOR'S COMPENSATION AS A DIRECT ACTION. THE OFFICERS' AND KEY EMPLOYEES' PAY IS DETERMINED BASED ON DATA PROVIDED BY EXTERNAL CHARTER MANAGEMENT ORGANIZATIONS AND THROUGH COMPARISON STUDIES OF OTHER CHARTER SCHOOLS. THE BOARD MUST VOTE TO APPROVE THE OFFICERS' AND KEY EMPLOYEES'

Name of the organization THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION	Employer identification number 37-1638700
--	---

COMPENSATION AS A DIRECT ACTION.

THE PROCESS DESCRIBED HERE WAS LAST COMPLETED IN 2024.

FORM 990, PART VI, SECTION C, LINE 19:

THE SCHOOL MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C:

THE PROCESS FOR OVERSIGHT AND SELECTION OF AN INDEPENDENT ACCOUNTANT HAS NOT CHANGED FROM THE PRIOR YEAR.

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	LEASEHOLDS	VARIOUS	150DB	20.00		HY17	305,043.				305,043.	83,142.		17,977.	101,119.
	* TOTAL 990 PAGE 10 DEPR						305,043.				305,043.	83,142.		17,977.	101,119.

TAXABLE YEAR
2023

California Exempt Organization Annual Information Return

328941 12-26-23
FORM

199

Calendar Year 2023 or fiscal year beginning (mm/dd/yyyy) **07/01/2023**, and ending (mm/dd/yyyy) **06/30/2024**

Corporation/Organization name
THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

California corporation number
3333673

Additional information. See instructions.

FEIN
37-1638700

Street address (suite or room)
1616 W. MINERAL KING, NO. D

PMB no.

City
VISALIA

State
CA

ZIP code
93291

Foreign country name

Foreign province/state/county

Foreign postal code

- A** First return Yes No
- B** Amended return Yes No
- C** IRC Section 4947(a)(1) trust Yes No
- D** Final information return?
 - Dissolved Surrendered (Withdrawn) Merged/Reorganized
 - Enter date: (mm/dd/yyyy) _____
- E** Check accounting method: (1) Cash (2) Accrual (3) Other
- F** Federal return filed? (1) 990T (2) 990PF (3) Sch H (990) (4) Other 990 series
- G** Is this a group filing? See instructions Yes No
- H** Is this organization in a group exemption Yes No
If "Yes," what is the parent's name? _____

- I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions Yes No
- J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. Yes No
- K** Is the organization exempt under R&TC Section 23701g? Yes No
If "Yes," enter the gross receipts from nonmember sources \$ _____
- L** Is the organization a limited liability company? Yes No
- M** Did the organization file Form 100 or Form 109 to report taxable income? Yes No
- N** Is the organization under audit by the IRS or has the IRS audited in a prior year? Yes No
- O** Is federal Form 1023/1024 pending? Yes No
Date filed with IRS _____

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	173,460	00
	2	Gross dues and assessments from members and affiliates	2		00
	3	Gross contributions, gifts, grants, and similar amounts received	3	11,305,144	00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B	4	11,478,604	00
	5	Cost of goods sold	5		00
	6	Cost or other basis, and sales expenses of assets sold	6		00
	7	Total costs. Add line 5 and line 6	7		00
	8	Total gross income. Subtract line 7 from line 4	8	11,478,604	00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	10,958,419	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	520,185	00
Payments	11	Total payments	11		00
	12	Use tax. See General Information K	12		00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00
	15	Penalties and interest. See General Information J	15		00
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result	16		00

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here
Signature of officer *Danya Ball* Title **SUPERINTENDENT** Date **3/7/2025** Telephone _____

Paid Preparer's Use Only
Preparer's signature **WADE MCMULLEN** Date **03/07/25** Check if self-employed PTIN **P00541671**

Firm's name (or yours, if self-employed) and address **CLIFTONLARSONALLEN LLP** Firm's FEIN **41-0746749**

2210 EAST ROUTE 66 Telephone **(626) 857-7300**
GLENDORA, CA 91740

May the FTB discuss this return with the preparer shown above? See instructions Yes No

**THE HOPEWELL CENTER FOR MISCELLANT
ORGANIZATION**

37-1638700

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.

328951 12-26-23

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	•	1	7,549	00	
	2	Interest	•	2	14,423	00	
	3	Dividends	•	3		00	
	4	Gross rents	•	4		00	
	5	Gross royalties	•	5		00	
	6	Gross amount received from sale of assets (See instructions)	•	6		00	
	7	Other income	•	7	151,488	00	
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	•	8	173,460	00	
	9	Contributions, gifts, grants, and similar amounts paid	•	9		00	
	10	Disbursements to or for members	•	10		00	
	11	Compensation of officers, directors, and trustees	•	11	230,760	00	
	12	Other salaries and wages	•	12	6,546,391	00	
	Expenses and Disbursements	13	Interest	•	13		00
		14	Taxes	•	14	199,977	00
		15	Rents	•	15	597,782	00
		16	Depreciation and depletion (See instructions)	•	16	17,977	00
		17	Other expenses and disbursements	•	17	3,365,532	00
		18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	•	18	10,958,419	00

Schedule L Balance Sheet	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		3,999,312		4,877,275
2 Net accounts receivable		2,178,006		2,606,417
3 Net notes receivable				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock				
8 Mortgage loans				
9 Other investments				
10 a Depreciable assets	245,603		305,043	
b Less accumulated depreciation	83,136	162,467	101,119	203,924
11 Land				
12 Other assets STMT 4		10,190,975		9,964,304
13 Total assets		16,530,760		17,651,920
Liabilities and net worth				
14 Accounts payable		1,210,457		1,868,989
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities STMT 5		12,043,580		11,986,023
19 Capital stock or principal fund				
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund		3,276,723		3,796,908
22 Total liabilities and net worth		16,530,760		17,651,920

Schedule M-1 Reconciliation of income per books with income per return			
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.			
1 Net income per books	•	520,185	7 Income recorded on books this year not included in this return. Attach schedule
2 Federal income tax	•		8 Deductions in this return not charged against book income this year. Attach schedule
3 Excess of capital losses over capital gains	•		9 Total. Add line 7 and line 8
4 Income not recorded on books this year. Attach schedule	•		10 Net income per return. Subtract line 9 from line 6
5 Expenses recorded on books this year not deducted in this return. Attach schedule	•		
6 Total. Add line 1 through line 5		520,185	
			520,185

THE ACADEMIES CHARTER MANAGEMENT ORGANIZ

37-1638700

CA 199

OTHER INCOME

STATEMENT 1

DESCRIPTION

AMOUNT

OTHER REVENUE

12,534.

REIMBURSEMENTS/REFUNDS

5,401.

AFTERSCHOOL PRGM REV

133,553.

TOTAL TO FORM 199, PART II, LINE 7

151,488.

THE ACADEMIES CHARTER MANAGEMENT ORGANIZ

37-1638700

CA 199 COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES STATEMENT 2

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HRS WORKED/WK</u>	<u>COMPENSATION</u>
DONYA BALL 1616 W. MINERAL KING, D VISALIA, CA 93291	SUPERINTENDENT 40.00	230,760.
HAROLD ROLLIN, ESQ. 1616 W. MINERAL KING, D VISALIA, CA 93291	CHAIR 2.00	0.
ALEX TIETJEN 1616 W. MINERAL KING, D VISALIA, CA 93291	VICE CHAIR 2.00	0.
CHRISTINA GUTIERREZ 1616 W. MINERAL KING, D VISALIA, CA 93291	SECRETARY 2.00	0.
MARILOU MONSIVAIS 1616 W. MINERAL KING, D VISALIA, CA 93291	TREASURER 2.00	0.
CRAIG WHEATON 1616 W. MINERAL KING, D VISALIA, CA 93291	DIRECTOR 1.00	0.
MARY ACEVES 1616 W. MINERAL KING, D VISALIA, CA 93291	DIRECTOR 1.00	0.
MICHELLE PHILLIPS 1616 W. MINERAL KING, D VISALIA, CA 93291	DIRECTOR 1.00	0.
TOTAL TO FORM 199, PART II, LINE 11		<u>230,760.</u>

THE ACADEMIES CHARTER MANAGEMENT ORGANIZ

37-1638700

CA 199	OTHER EXPENSES	STATEMENT 3
<u>DESCRIPTION</u>		<u>AMOUNT</u>
INSTRUCTIONAL MATERIALS		493,083.
TRANSPORTATION		108,988.
FIELD TRIPS		66,744.
STUDENT ACTIVITIES		32,833.
PENSION PLAN CONTRIBUTIONS		854,115.
OTHER EMPLOYEE BENEFITS		732,283.
MANAGEMENT FEES		89,908.
LEGAL FEES		11,725.
ACCOUNTING FEES		204,819.
OTHER PROFESSIONAL FEES		404,694.
ADVERTISING AND PROMOTION		27,920.
OFFICE EXPENSES		124,546.
INFORMATION TECHNOLOGY		57,468.
TRAVEL		26,315.
INSURANCE		34,974.
ALL OTHER EXPENSES		95,117.
TOTAL TO FORM 199, PART II, LINE 17		<u>3,365,532.</u>

CA 199	OTHER ASSETS	STATEMENT 4	
<u>DESCRIPTION</u>		<u>BEG. OF YEAR</u>	<u>END OF YEAR</u>
PREPAID EXPENSES AND DEFERRED CHARGES		57,929.	44,129.
OPERATING RIGHT OF USE ASSETS, NET		10,133,046.	9,919,175.
DEPOSITS		0.	1,000.
TOTAL TO FORM 199, SCHEDULE L, LINE 12		<u>10,190,975.</u>	<u>9,964,304.</u>

CA 199	OTHER LIABILITIES	STATEMENT 5	
<u>DESCRIPTION</u>		<u>BEG. OF YEAR</u>	<u>END OF YEAR</u>
OPERATING LEASE LIABILITIES		10,911,860.	10,768,163.
DEFERRED REVENUE		1,131,720.	1,217,860.
TOTAL TO FORM 199, SCHEDULE L, LINE 18		<u>12,043,580.</u>	<u>11,986,023.</u>

THE ACADEMIES CHARTER MANAGEMENT ORGANIZ

37-1638700

CA 199

FUND BALANCES

STATEMENT 6

DESCRIPTION

BEG. OF YEAR

END OF YEAR

NET ASSETS WITHOUT DONOR RESTRICTIONS

3,276,723.

3,796,908.

TOTAL TO FORM 199, SCHEDULE L, LINE 21

3,276,723.

3,796,908.

TAXABLE YEAR
2023

Corporation Depreciation and Amortization

CALIFORNIA FORM
3885

Attach to Form 100 or Form 100W.

FORM 199

FEIN 37-1638700

Corporation name

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

California corporation number

3333673

Part I Election To Expense Certain Property Under IRC Section 179

1	Maximum deduction under IRC Section 179 for California	1	\$25,000
2	Total cost of IRC Section 179 property placed in service	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost)	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from prior taxable years	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add line 9 and line 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
14 1 LEASEHOLDS	VARIOUS	305,043	83,142	150DB	20.00	17,977	
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)						15	17,977

Part III Summary

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	17,977
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	17,977
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)	18	0

Part IV Amortization

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instructions)	(f) Period or percentage	(g) Amortization for this year
19						
20 Total. Add the amounts in column (g)						20
21 Total amortization claimed for federal purposes from federal Form 4562, line 44						21
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12						22

022

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

2023

California e-file Return Authorization for Exempt Organizations

FORM

8453-EO

Exempt Organization name THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION	Identifying number 37-1638700
--	---

Part I Electronic Return Information (whole dollars only)

1 Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	1	<u>11,478,604</u>
2 Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	2	<u>11,478,604</u>
3 Total expenses and disbursements (Form 199, line 9)	3	<u>10,958,419</u>
4 Tax due (Form 109, line 23)	4	
5 Overpayment (Form 109, line 24)	5	

Part II Settle Your Account Electronically for Taxable Year 2023

6 <input type="checkbox"/> Direct Deposit of refund (Form 109 only.)	7a Amount	7b Withdrawal date (mm/dd/yyyy)
7 <input type="checkbox"/> Electronic funds withdrawal		

Part III Schedule of Estimated Tax Payments for Taxable Year 2024 (These are NOT installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
8 Amount				
9 Withdrawal Date				

Part IV Banking Information (Have you verified the exempt organization's banking information?)

10 Routing number _____	11 Account number _____	12 Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
-------------------------	-------------------------	--

Part V Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 6, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 7, I authorize an electronic funds withdrawal for the amount listed on line 7a and any estimated payment amounts listed on Part III, line 8 from the bank account specified in Part IV.


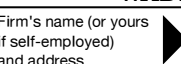
Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2023 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.

Sign Here  3/7/2025 **SUPERINTENDENT**

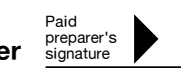
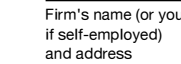
Signature of officer Date Title

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO ERO's signature 	Date <u>3/7/2025</u>	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN <u>P00541671</u>
Must Sign Firm's name (or yours if self-employed) and address 	<u>CLIFTONLARSONALLEN LLP</u> <u>2210 EAST ROUTE 66</u> <u>GLENDORA, CA</u>			Firm's FEIN <u>41-0746749</u> ZIP code <u>91740</u>

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Paid preparer's signature 	Date _____	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN _____
Must Sign Firm's name (or yours if self-employed) and address 	Firm's FEIN _____ ZIP code _____		

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2023

Open to Public Inspection

A For the **2023** calendar year, or tax year beginning **JUL 1, 2023** and ending **JUN 30, 2024**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION Doing business as		D Employer identification number 37-1638700
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1616 W. MINERAL KING D		E Telephone number (559) 429-4351
	City or town, state or province, country, and ZIP or foreign postal code VISALIA, CA 93291		G Gross receipts \$ 11,478,604.
	F Name and address of principal officer: DONYA BALL SAME AS C ABOVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number
J Website: HTTPS://WWW.THEACADEMIESCHARTERS.ORG			L Year of formation: 2010 M State of legal domicile: CA
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROVIDE A RICH, MEANINGFUL EDUCATION WHERE STUDENTS ARE CONTINUALLY CHALLENGED AND CAN THRIVE.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	7
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	182
	6 Total number of volunteers (estimate if necessary)	6	382
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	9,116,839.	11,305,144.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	111,609.	133,553.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,695.	14,423.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	23,544.	25,484.
		9,255,687.	11,478,604.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	6,764,396.	8,563,526.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25)	4,584.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,846,467.	2,394,893.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	8,610,863.	10,958,419.	
19 Revenue less expenses. Subtract line 18 from line 12	644,824.	520,185.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	16,530,760.	17,651,920.
	22 Net assets or fund balances. Subtract line 21 from line 20	13,254,037.	13,855,012.
	3,276,723.	3,796,908.	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Digitally signed by: <u>Donya Ball</u> Signature of officer	Date 3/7/2025			
	DONYA BALL, SUPERINTENDENT Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name WADE MCMULLEN	Preparer's signature WADE MCMULLEN	Date 03/07/25	Check if self-employed <input type="checkbox"/>	PTIN P00541671
	Firm's name CLIFTONLARSONALLEN LLP	Firm's address 2210 EAST ROUTE 66 GLENDORA, CA 91740	Firm's EIN 41-0746749	Phone no. (626) 857-7300	

May the IRS discuss this return with the preparer shown above? See instructions Yes No

LHA For Paperwork Reduction Act Notice, see the separate instructions.

332001 12-21-23

Form **990** (2023)

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Form 990 (2023)

37-1638700 Page 2

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: TO PROVIDE A RICH, MEANINGFUL EDUCATION WHERE STUDENTS ARE CONTINUALLY CHALLENGED AND THEIR NATURAL CURIOSITY, CREATIVITY, AND TALENTS CAN THRIVE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 9,605,045. including grants of \$ 0.) (Revenue \$ 133,553.) THE ORGANIZATION IS A TUITION-FREE, K-8 VISALIA CHARTER SCHOOL. WE OFFER A SITE-BASED, ACADEMICALLY ACCELERATED INSTRUCTIONAL PROGRAM WITH THEMATIC UNITS, PROJECTS-BASED LEARNING, AND ENRICHED CURRICULUM (INCLUDING SPANISH LANGUAGE, HANDS-ON SCIENCE, SERVICE LEARNING, AND ARTS INSTRUCTION) TO SUPPORT STUDENTS WHO HAVE THE DESIRE TO WORK AHEAD OR WORK DEEPER IN THEIR STUDIES. OUR CONSTRUCT MST EDUCATIONAL PHILOSOPHY AND PROGRAM FOR GIFTED LEARNERS MAKES OUR SCHOOL UNIQUE IN THE AREA. THE SCHOOL ALSO OFFERS AN AFTERSCHOOL PROGRAM. THE SCHOOL SERVED APPROXIMATELY 824 STUDENTS DURING THE YEAR.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 9,605,045.

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Form 990 (2023)

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational status, lobbying, and financial reporting.

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Form 990 (2023)

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 22-38 covering various organizational requirements.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 1a-1c regarding Form 1096 and backup withholding rules.

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Form 990 (2023)

37-1638700

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Form 990 (2023)

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	7	
1b	Enter the number of voting members included on line 1a, above, who are independent	7	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	8a	X
8b	Each committee with authority to act on behalf of the governing body?	8b	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	X
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
11b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	X
13	Did the organization have a written whistleblower policy?	13	X
14	Did the organization have a written document retention and destruction policy?	14	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official	15a	X
15b	Other officers or key employees of the organization	15b	X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed CA
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
MEAGAN MILLER - (213) 292-6620
811 WILSHIRE BOULEVARD SUITE 1420, LOS ANGELES, CA 90017

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Form 990 (2023)

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DONYA BALL SUPERINTENDENT	40.00			X			172,407.	0.	43,105.	
(2) DANA MARIE STINSON PRINCIPAL, BOA	40.00				X		140,016.	0.	36,951.	
(3) COREY RENEE MORSE PRINCIPAL, SVA	40.00				X		135,489.	0.	36,091.	
(4) JUDAH MICHAEL TANNER SCHOOL PSYCHOLOGIST	40.00				X		132,696.	0.	25,124.	
(5) STACI SOARES VICE PRINCIPAL	40.00				X		126,265.	0.	23,994.	
(6) KIM SHIRK VICE PRINCIPAL	40.00				X		116,293.	0.	22,098.	
(7) HAROLD ROLLIN, ESQ. CHAIR	2.00	X		X			0.	0.	0.	
(8) ALEX TIETJEN VICE CHAIR	2.00	X		X			0.	0.	0.	
(9) CHRISTINA GUTIERREZ SECRETARY	2.00	X		X			0.	0.	0.	
(10) MARILOU MONSIVAIS TREASURER	2.00	X		X			0.	0.	0.	
(11) CRAIG WHEATON DIRECTOR	1.00	X					0.	0.	0.	
(12) MARY ACEVES DIRECTOR	1.00	X					0.	0.	0.	
(13) MICHELLE PHILLIPS DIRECTOR	1.00	X					0.	0.	0.	

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Form 990 (2023)

37-1638700 Page **8**

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							823,166.	0.	187,363.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							823,166.	0.	187,363.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 11

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	0	

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Form 990 (2023)

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	11,266,567.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	38,577.				
	g Noncash contributions included in lines 1a-1f	1g \$					
	h Total. Add lines 1a-1f			11,305,144.			
Program Service Revenue	2 a AFTERSCHOOL PRGM REV	Business Code					
		713940	133,553.	133,553.			
	b _____						
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
g Total. Add lines 2a-2f			133,553.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		14,423.			14,423.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a		7,549.				
		b Less: direct expenses	8b	0.			
		c Net income or (loss) from fundraising events		7,549.		7,549.	
9 a Gross income from gaming activities. See Part IV, line 19	9a						
		b Less: direct expenses	9b				
		c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	10a						
		b Less: cost of goods sold	10b				
		c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11 a OTHER REVENUE	Business Code					
		900099	12,534.		12,534.		
	b REIMBURSEMENTS/REFUNDS	900099	5,401.		5,401.		
	c _____						
	d All other revenue						
e Total. Add lines 11a-11d			17,935.				
12 Total revenue. See instructions			11,478,604.	133,553.	0.	39,907.	

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Form 990 (2023)

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	230,760.	223,837.	6,923.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	6,546,391.	6,141,961.	404,430.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	854,115.	821,069.	33,046.	
9 Other employee benefits	732,283.	660,041.	72,242.	
10 Payroll taxes	199,977.	174,301.	25,676.	
11 Fees for services (nonemployees):				
a Management	89,908.		89,908.	
b Legal	11,725.		11,725.	
c Accounting	204,819.		204,819.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	404,694.	276,439.	128,255.	
12 Advertising and promotion	27,920.	19,198.	8,722.	
13 Office expenses	124,546.	65,938.	58,608.	
14 Information technology	57,468.	32,548.	24,920.	
15 Royalties				
16 Occupancy	597,782.	429,444.	168,338.	
17 Travel	26,315.	6,775.	19,540.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	17,977.	13,884.	4,093.	
23 Insurance	34,974.		34,974.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>INSTRUCTIONAL MATERIALS</u>	493,083.	493,083.		
b <u>TRANSPORTATION</u>	108,988.	108,988.		
c <u>FIELD TRIPS</u>	66,744.	66,744.		
d <u>STUDENT ACTIVITIES</u>	32,833.	32,833.		
e All other expenses _____	95,117.	37,962.	52,571.	4,584.
25 Total functional expenses. Add lines 1 through 24e	10,958,419.	9,605,045.	1,348,790.	4,584.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Form 990 (2023)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	3,999,312.	1	4,877,275.	
	2 Savings and temporary cash investments		2		
	3 Pledges and grants receivable, net		3		
	4 Accounts receivable, net	2,178,006.	4	2,606,417.	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use		8		
	9 Prepaid expenses and deferred charges	57,929.	9	44,129.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 305,043.			
	b Less: accumulated depreciation	10b 101,119.	162,467.	10c	203,924.
	11 Investments - publicly traded securities		11		
	12 Investments - other securities. See Part IV, line 11		12		
	13 Investments - program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11	10,133,046.	15	9,920,175.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	16,530,760.	16	17,651,920.		
Liabilities	17 Accounts payable and accrued expenses	1,210,457.	17	1,868,989.	
	18 Grants payable		18		
	19 Deferred revenue	1,131,720.	19	1,217,860.	
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22		
	23 Secured mortgages and notes payable to unrelated third parties		23		
	24 Unsecured notes and loans payable to unrelated third parties		24		
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	10,911,860.	25	10,768,163.	
	26 Total liabilities. Add lines 17 through 25	13,254,037.	26	13,855,012.	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27 Net assets without donor restrictions	3,276,723.	27	3,796,908.	
	28 Net assets with donor restrictions		28		
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29 Capital stock or trust principal, or current funds		29		
	30 Paid-in or capital surplus, or land, building, or equipment fund		30		
	31 Retained earnings, endowment, accumulated income, or other funds		31		
	32 Total net assets or fund balances	3,276,723.	32	3,796,908.	
33 Total liabilities and net assets/fund balances	16,530,760.	33	17,651,920.		

Form **990** (2023)

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Form 990 (2023)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	11,478,604.
2	Total expenses (must equal Part IX, column (A), line 25)	2	10,958,419.
3	Revenue less expenses. Subtract line 2 from line 1	3	520,185.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,276,723.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,796,908.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a	X	
3b	X	

Form **990** (2023)

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Schedule A (Form 990) 2023

37-1638700 Page 2

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)); 15 Public support percentage from 2022 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2023; 16b 33 1/3% support test - 2022; 17a 10% -facts-and-circumstances test - 2023; 17b 10% -facts-and-circumstances test - 2022; 18 Private foundation.

Schedule A (Form 990) 2023

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Schedule A (Form 990) 2023

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support.

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2023; Row 16: Public support percentage from 2022 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2023; Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17.

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here.

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here.

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

**THE ACADEMIES CHARTER MANAGEMENT
ORGANIZATION**

Schedule A (Form 990) 2023

37-1638700 Page 6

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount		(A) Prior Year	(B) Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)		Current Year
2	Enter 0.85 of line 1.		
3	Minimum asset amount for prior year (from Section B, line 8, column A)		
4	Enter greater of line 2 or line 3.		
5	Income tax imposed in prior year		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).		
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2023

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Schedule A (Form 990) 2023

37-1638700 Page 7

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Schedule A (Form 990) 2023

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Schedule A (Form 990) 2023

37-1638700 Page 8

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Multiple horizontal lines for supplemental information input.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION Employer identification number 37-1638700

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number and acreage, number of easements on historic structures, and monitoring expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2023

**THE ACADEMIES CHARTER MANAGEMENT
ORGANIZATION**

Schedule D (Form 990) 2023

37-1638700 Page **3**

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) OPERATING RIGHT OF USE ASSETS, NET	9,919,175.
(2) DEPOSITS	1,000.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	9,920,175.

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OPERATING LEASE LIABILITIES	10,768,163.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	10,768,163.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Schedule D (Form 990) 2023

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Schedule D (Form 990) 2023

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	11,478,604.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	11,478,604.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	11,478,604.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	10,958,419.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	10,958,419.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	10,958,419.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE ACADEMY IS A NONPROFIT ENTITY EXEMPT FROM THE PAYMENT OF INCOME TAXES UNDER INTERNAL REVENUE CODE SECTION 501(C)(3) AND CALIFORNIA REVENUE AND TAXATION CODE SECTION 23701D. ACCORDINGLY, NO PROVISION HAS BEEN MADE FOR INCOME TAXES. MANAGEMENT HAS DETERMINED THAT ALL INCOME TAX POSITIONS ARE MORE LIKELY THAN NOT OF BEING SUSTAINED UPON POTENTIAL AUDIT OR EXAMINATION; THEREFORE, NO DISCLOSURES OF UNCERTAIN INCOME TAX POSITIONS ARE REQUIRED. THE ACADEMY IS SUBJECT TO INCOME TAX ON NET INCOME THAT IS DERIVED FROM BUSINESS ACTIVITIES THAT ARE UNRELATED TO THE EXEMPT PURPOSES. THE ACADEMY FILES AN EXEMPT RETURN AND APPLICABLE UNRELATED BUSINESS INCOME TAX RETURN IN THE U.S. FEDERAL JURISDICTION AND WITH THE CALIFORNIA FRANCHISE TAX BOARD.

THE ACADEMIES CHARTER MANAGEMENT
ORGANIZATION

Schedule D (Form 990) 2023

37-1638700 Page 5

Part XIII Supplemental Information *(continued)*

Multiple horizontal lines for supplemental information.

**SCHEDULE E
(Form 990)**

Schools

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

Name of the organization **THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION** Employer identification number **37-1638700**

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	X	
THROUGHOUT THE REGISTRATION PROCESS, THE SCHOOL MAKES THEIR POLICY KNOWN TO PARENTS/FAMILIES/GUARDIANS.		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		X
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? ..		X
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered "No" to any of the above, please explain. If you need more space, use Part II. SEE PART II		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency?	X	
b Has the organization's right to such aid ever been revoked or suspended?		X
If you answered "Yes" on either line 6a or line 6b, explain on Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain on Part II	X	

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule E (Form 990) 2023

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

Part II Supplemental Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

LINE 4 - EXPLANATION OF RECORDS NON-MAINTENANCE:

THE SCHOOL'S ADMISSION APPLICATION DOES NOT COLLECT RACIAL OR DEMOGRAPHIC INFORMATION. THIS ENSURES THAT ADMISSIONS PROCESS IS BLIND TO RACE OR OTHER FACTORS. THE SCHOOL CONDUCTS A RANDOM PUBLIC LOTTERY TO DETERMINE WHICH APPLICANTS ARE OFFERED ENROLLMENT AT THE SCHOOL. THE PROCESS IS OUTLINED ON THEIR WEBSITE, AND COMMUNICATED AT INFORMATIONAL MEETINGS AND SCHOOL TOURS.

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

THE ORGANIZATION RECEIVES FINANCIAL ASSISTANCE FROM THE COUNTY OF TULARE, CALIFORNIA AS PART OF ITS OPERATION AS A PUBLIC CHARTER SCHOOL.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2023

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 Attach to Form 990.
 Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization **THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION** Employer identification number **37-1638700**

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b		
2		
3		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2023

**THE ACADEMIES CHARTER MANAGEMENT
ORGANIZATION**

37-1638700

Schedule J (Form 990) 2023

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DONYA BALL SUPERINTENDENT	(i)	169,848.	1,559.	1,000.	32,761.	10,344.	215,512.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DANA MARIE STINSON PRINCIPAL, BOA	(i)	138,014.	1,252.	750.	26,607.	10,344.	176,967.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) COREY RENEE MORSE PRINCIPAL, SVA	(i)	133,529.	1,210.	750.	25,747.	10,344.	171,580.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) JUDAH MICHAEL TANNER SCHOOL PSYCHOLOGIST	(i)	130,787.	1,159.	750.	25,124.	0.	157,820.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) STACI SOARES VICE PRINCIPAL	(i)	124,388.	1,127.	750.	23,994.	0.	150,259.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization	THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION	Employer identification number	37-1638700
--------------------------	--	--------------------------------	-------------------

FORM 990, PART VI, SECTION A, LINE 8B:

THERE ARE NO COMMITTEES WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS PREPARED BY THE ORGANIZATION'S OUTSIDE PUBLIC ACCOUNTING FIRM BASED ON INFORMATION PROVIDED BY MANAGEMENT. ONCE A DRAFT OF THE RETURN IS AVAILABLE, IT IS REVIEWED BY MANAGEMENT WITH ANY CHANGES OR REVISIONS INCORPORATED INTO THE FILING. THE REVISED RETURN IS THEN SUBMITTED TO THE BOARD OF DIRECTORS FOR THEIR REVIEW AND APPROVAL PRIOR TO SUBMITTING TO THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

MONITORING IS PERFORMED REGULARLY BY THE OFFICERS TO IDENTIFY POTENTIAL CONFLICTS OF INTEREST. IN CONNECTION WITH ANY ACTUAL OR POTENTIAL CONFLICT OF INTEREST, AN INTERESTED PERSON, WHICH CAN BE ANY DIRECTOR, OFFICER, OR MEMBER OF A COMMITTEE WITH BOARD DELEGATED POWERS WHO HAS AN OUTSIDE INTEREST, OUTSIDE ACTIVITY, OR A DIRECT OR INDIRECT FINANCIAL INTEREST, MUST DISCLOSE THE EXISTENCE AND NATURE OF ANY OUTSIDE INTEREST, OUTSIDE ACTIVITY AND FINANCIAL INTEREST TO THE BOARD OF DIRECTORS, OR THE BOARD COMMITTEE DELEGATED THE AUTHORITY TO RECEIVE SUCH DISCLOSURES, AND TO ANY BOARD COMMITTEE CONSIDERING A PROPOSED TRANSACTION OR ARRANGEMENT WHERE A POTENTIAL CONFLICT OF INTERESTS EXISTS.

IT IS DETERMINED THAT AN INTERESTED PERSON HAS OUTSIDE INTEREST WHEN THEY HOLD, INDIRECTLY OR DIRECTLY, A POSITION OR A MATERIAL FINANCIAL INTEREST

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION	Employer identification number 37-1638700
---	--

IN ANY OUTSIDE CONCERN FROM WHICH THE INDIVIDUAL HAS REASON TO BELIEVE THE ORGANIZATION SECURES GOODS OR SERVICES OR THAT PROVIDES SERVICES COMPETITIVE WITH THE ORGANIZATION.

IT IS DETERMINED THAT AN INTERESTED PERSON HAS OUTSIDE ACTIVITY WHEN THEY RENDER DIRECTIVE, MANAGERIAL, OR CONSULTATIVE SERVICES TO, OR ARE AN EMPLOYEE OF, ANY OUTSIDE CONCERN THAT DOES BUSINESS WITH, OR COMPETES WITH THE SERVICES OF, THE ORGANIZATION OR TO RENDER OTHER SERVICES IN COMPETITION WITH THE ORGANIZATION.

THE BOARD OR DESIGNATED COMMITTEE REVIEWS ANY CONFLICTS PRESENTED BY INTERESTED PARTIES. THE CHAIRPERSON APPOINTS A DISINTERESTED PERSON OR COMMITTEE TO INVESTIGATE THE TRANSACTION IN QUESTION AND REPORT FINDINGS TO THE BOARD. ALTERNATIVES TO THE PROPOSED TRANSACTION ARE IDENTIFIED AND COMPARED TO THE PROPOSED TRANSACTION. THE BOARD VOTES ON THE MOST BENEFICIAL OPTION FOR THE ORGANIZATION. IF THE BOARD HAS REASON TO BELIEVE AN INTERESTED PERSON HAS FAILED TO DISCLOSE THE POTENTIAL CONFLICT, THE BOARD WILL INVESTIGATE FURTHER AND IF NECESSARY, TAKE APPROPRIATE DISCIPLINARY AND CORRECTIVE ACTION.

FORM 990, PART VI, SECTION B, LINE 15:

THE EXECUTIVE DIRECTOR'S PAY IS DETERMINED BASED ON DATA PROVIDED BY EXTERNAL CHARTER MANAGEMENT ORGANIZATIONS AND THROUGH COMPARISON STUDIES OF OTHER CHARTER SCHOOLS. THE BOARD MUST VOTE TO APPROVE THE EXECUTIVE DIRECTOR'S COMPENSATION AS A DIRECT ACTION. THE OFFICERS' AND KEY EMPLOYEES' PAY IS DETERMINED BASED ON DATA PROVIDED BY EXTERNAL CHARTER MANAGEMENT ORGANIZATIONS AND THROUGH COMPARISON STUDIES OF OTHER CHARTER SCHOOLS. THE BOARD MUST VOTE TO APPROVE THE OFFICERS' AND KEY EMPLOYEES'

Name of the organization THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION	Employer identification number 37-1638700
--	---

COMPENSATION AS A DIRECT ACTION.

THE PROCESS DESCRIBED HERE WAS LAST COMPLETED IN 2024.

FORM 990, PART VI, SECTION C, LINE 19:

THE SCHOOL MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C:

THE PROCESS FOR OVERSIGHT AND SELECTION OF AN INDEPENDENT ACCOUNTANT HAS NOT CHANGED FROM THE PRIOR YEAR.

Certificate Of Completion

Envelope Id: B1473D86-177C-43A4-AC78-2756A6A3EB00	Status: Completed
Subject: Exempt Tax Return for The Academies CMO A274629 - 2023	
Client Name: The Academies CMO	
Client Number: A274629	
Source Envelope:	
Document Pages: 81	Signatures: 5
Certificate Pages: 5	Initials: 1
AutoNav: Enabled	
Envelopeld Stamping: Enabled	
Time Zone: (UTC-06:00) Central Time (US & Canada)	
	Envelope Originator: CLA Operations 220 S 6th St Ste 300 Minneapolis, MN 55402-1418 Erlinda.Tomas@claconnect.com IP Address: 47.177.137.94


Record Tracking

Status: Original 3/7/2025 12:42:40 PM	Holder: CLA Operations Erlinda.Tomas@claconnect.com	Location: DocuSign
--	--	--------------------

Signer Events

Donya Ball
dball@theacademiescharters.org
Superintendent
Security Level: Email, Account Authentication (None), Access Code

Signature

DocuSigned by:

5327F5CC0AC0446...
Signature Adoption: Pre-selected Style
Using IP Address: 73.220.224.73

Timestamp

Sent: 3/7/2025 12:46:32 PM
Viewed: 3/7/2025 1:34:41 PM
Signed: 3/7/2025 1:35:03 PM

Electronic Record and Signature Disclosure:

Accepted: 2/26/2021 5:38:50 PM
ID: 5633d3b2-5e24-4888-9b14-fd79e6761617

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events

Status

Timestamp

Wade McMullen
Wade.McMullen@claconnect.com
Principal
Security Level: Email, Account Authentication (None)

COPIED

Sent: 3/7/2025 12:46:32 PM

Electronic Record and Signature Disclosure:

Accepted: 5/18/2024 4:40:00 PM
ID: aafdbce0-c1d1-48b1-b1c0-38caac34cb1f

Witness Events

Signature

Timestamp

Notary Events

Signature

Timestamp

Envelope Summary Events

Status

Timestamps

Envelope Sent	Hashed/Encrypted	3/7/2025 12:46:32 PM
Certified Delivered	Security Checked	3/7/2025 1:34:41 PM

Envelope Summary Events	Status	Timestamps
Signing Complete	Security Checked	3/7/2025 1:35:03 PM
Completed	Security Checked	3/7/2025 1:35:03 PM

Payment Events	Status	Timestamps
-----------------------	---------------	-------------------

Electronic Record and Signature Disclosure

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, CliftonLarsonAllen LLP (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact CliftonLarsonAllen LLP:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: BusinessTechnology@CLAconnect.com

To advise CliftonLarsonAllen LLP of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at BusinessTechnology@CLAconnect.com and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

To request paper copies from CliftonLarsonAllen LLP

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to BusinessTechnology@CLAconnect.com and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with CliftonLarsonAllen LLP

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;

ii. send us an email to BusinessTechnology@CLAconnect.com and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

Acknowledging your access and consent to receive and sign documents electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify CliftonLarsonAllen LLP as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by CliftonLarsonAllen LLP during the course of your relationship with CliftonLarsonAllen LLP.

The Academies Charter Management Organization

Title IX Policy Prohibiting Discrimination on the Basis of Sex

This Title IX Policy Prohibiting Discrimination on the Basis of Sex (“Policy”) contains the policies and grievance procedures of The Academies Charter Management Organization (“TACMO”) to address sex discrimination, including but not limited to sexual harassment, occurring within TACMO’s education program or activity.

TACMO does not discriminate on the basis of sex and prohibits any acts of sex discrimination in any education program or activity that it operates, as required by California law, Title IX (20 U.S.C. § 1681 *et seq.*) and the Title IX regulations (34 C.F.R. Part 106), including in admission and employment.¹

This Policy applies to conduct occurring in TACMO’s education programs or activities including but not limited to incidents occurring on the school campus, during school-sponsored events and activities regardless of the location, and through school-owned technology, whether perpetrated by a student, parent/guardian, employee, volunteer, independent contractor or other person with whom TACMO does business.

Inquiries about the application of Title IX and 34 C.F.R. Part 106 (hereinafter collectively referred to as “Title IX”) may be referred to the TACMO Title IX Coordinator, the Assistant Secretary for Civil Rights of the U.S. Department of Education, or both.

Definitions

Prohibited Sex Discrimination

Title IX and California law prohibit discrimination on the basis of sex, including sex-based harassment and differences in the treatment of similarly situated individuals on the basis of sex with regard to any aspect of services, benefits, or opportunities provided by TACMO.

Prohibited Sexual Harassment

Under Title IX, “sexual harassment” means conduct on the basis of sex that satisfies one or more of the following:

- An employee of TACMO conditioning the provision of an aid, benefit, or service of TACMO on an individual’s participation in unwelcome sexual conduct;

¹ TACMO complies with all applicable state and federal laws and regulations and local ordinances in its investigation of and response to reports and complaints of misconduct prohibited by this Policy.

- Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to TACMO's education program or activity; or
- "Sexual assault" as defined in 20 U.S.C. 1092(f)(6)(A)(v), "dating violence" as defined in 34 U.S.C. 12291(a)(10), "domestic violence" as defined in 34 U.S.C. 12291(a)(8), or "stalking" as defined in 34 U.S.C. 12291(a)(30).

Under California Education Code section 212.5, sexual harassment consists of conduct on the basis of sex, including but not limited to unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct on the basis of sex, regardless of whether or not the conduct is motivated by sexual desire, when: (a) submission to the conduct is explicitly or implicitly made a term or a condition of an individual's employment, education, academic status, or progress; (b) submission to, or rejection of, the conduct by the individual is used as the basis of employment, educational or academic decisions affecting the individual; (c) the conduct has the purpose or effect of having a negative impact upon the individual's work or academic performance, or of creating an intimidating, hostile, or offensive work or educational environment; and/or (d) submission to, or rejection of, the conduct by the individual is used as the basis for any decision affecting the individual regarding benefits and services, honors, programs, or activities available at or through TACMO.

Examples of conduct that may fall within the Title IX or the Education Code definition of sexual harassment, or both:

- Physical assaults of a sexual or sex-based nature, such as:
 - Rape, sexual battery, molestation or attempts to commit these assaults.
 - Intentional physical conduct that is sex-based or sexual in nature, such as touching, pinching, patting, grabbing, brushing against another's body, poking another's body, violence, intentionally blocking normal movement or interfering with work or school because of sex.
- Unwanted sexual advances or propositions, derogatory sex-based comments, or other sex-based conduct, such as:
 - Sexually oriented or sex-based gestures, notices, epithets, slurs, remarks, jokes, or comments about a person's sexuality or sexual experience.
 - Preferential treatment or promises of preferential treatment to an individual for submitting to sexual conduct, including soliciting or attempting to solicit any individual to engage in sexual activity for compensation or reward or deferential treatment for rejecting sexual conduct.
 - Subjecting or threats of subjecting a student or employee to unwelcome sexual attention or conduct or intentionally making the student's or employee's performance more difficult because of the student's or the employee's sex.

- Retaliation against an individual who has articulated a good faith concern about sex-based harassment.
- Sexual or discriminatory displays or publications anywhere in the work or educational environment, such as:
 - Displaying pictures, cartoons, posters, calendars, graffiti, objections, promotional materials, reading materials, or other materials that are sexually suggestive, sexually demeaning or pornographic or bringing or possessing any such material to read, display or view in the work or educational environment.
 - Reading publicly or otherwise publicizing in the work or educational environment materials that are in any way sexually revealing, sexually suggestive, sexually demeaning or pornographic.
 - Displaying signs or other materials purporting to segregate an individual by sex in an area of the work or educational environment (other than restrooms or similar rooms).

The illustrations above are not to be construed as an all-inclusive list of sex-based harassment acts prohibited under this Policy.

Complainant means an individual who is alleged to be the victim of conduct that could constitute sexual harassment.

Formal Complaint of Sexual Harassment means a written document filed and signed by a complainant who is participating in or attempting to participate in TACMO's education program or activity or signed by the Coordinator alleging sexual harassment against a respondent and requesting that TACMO investigate the allegation of sexual harassment. At the time of filing a formal complaint of sexual harassment, the complainant must be participating in or attempting to participate in TACMO's education program or activity.

Party means a complainant or respondent.

Respondent means a person who has been reported to be the perpetrator of conduct that could constitute sexual harassment.

Supportive Measures are non-disciplinary, non-punitive individualized services offered as appropriate, as reasonably available, and without fee or charge to a party before or after the filing of a formal complaint of sexual harassment or where no formal complaint has been filed. Such measures are designed to restore or preserve equal access to TACMO's education program or activity without unreasonably burdening the other party, including measures designed to protect the safety of all parties or TACMO's educational environment, or deter sexual harassment.

Title IX Coordinator

The Board of Directors of TACMO (“Board”) has designated the following employee as the Title IX Coordinator (“Coordinator”):

Donya Ball, Ed.D.
Superintendent
PO Box 1189, Visalia, CA 93279
dball@theacademiescharters.org
(559) 429-4351

In the event the above-named individual becomes unavailable or unable to serve as the Coordinator, the Board has designated the following employee to serve as a temporary or interim Coordinator:

[INSERT NAME]

[INSERT TITLE]

[INSERT CONTACT INFO, INCLUDING OFFICE ADDRESS, PHONE NUMBER AND EMAIL ADDRESS]

The Coordinator is responsible for coordinating TACMO’s efforts to comply with the requirements of Title IX, receiving reports and complaints of sex discrimination, formal complaints of sexual harassment, and inquiries about the application of Title IX to TACMO, coordinating the effective implementation of supportive measures, and taking other actions as required by this Policy. The Coordinator or designee may serve as the investigator for formal complaints of sexual harassment.

Reporting Sex Discrimination

All employees must promptly notify the Coordinator when the employee has knowledge of or notice of allegations of sex discrimination or sexual harassment occurring within TACMO’s education program or activity.

Students are expected to report all incidents of misconduct prohibited by this Policy. Any student who feels they are a target of such behavior should immediately contact a teacher, counselor, the Principal, Coordinator, a staff person or a family member so that the student can get assistance in resolving the issue in a manner that is consistent with this Policy.

Complaints regarding such misconduct may also be made to the U.S. Department of Education, Office for Civil Rights. Civil law remedies, including, but not limited to, injunctions, restraining orders, or other remedies or orders may also be available to complainants.

While submission of a written report is not required, the reporting party is encouraged to submit a written report to the Coordinator. TACMO will promptly and effectively investigate and respond

to all oral and written complaints and reports of misconduct prohibited by this Policy. Reports may be made anonymously, but formal disciplinary action cannot be based solely on an anonymous report.

Privacy

TACMO acknowledges and respects every individual's right to privacy. All reports and complaints shall be investigated in a manner that protects the confidentiality of the parties and the integrity of the process to the greatest extent possible. This includes but is not limited to keeping the identity of the reporter and other personally identifiable information confidential, as appropriate, except to the extent necessary to comply with the law, carry out the investigation and/or to resolve the issue, as determined by the Coordinator or designee on a case-by-case basis.

Retaliation

TACMO prohibits any form of retaliation against any individual who files a report or complaint, testifies, assists, participates, or refuses to participate in any investigation or proceeding related to misconduct prohibited by this Policy. Such participation or lack of participation shall not in any way affect the status, grades, or work assignments of the individual.

Response to Sexual Harassment

TACMO will respond promptly and in a manner that is not deliberately indifferent when it has actual knowledge, as defined in 34 C.F.R. § 106.30(a), of sexual harassment occurring in its education program or activity against a person in the United States.

TACMO's response will treat complainants and respondents equitably by offering supportive measures to a complainant, and by following the grievance procedures for formal complaints of sexual harassment that are listed below before imposing any disciplinary sanctions or other actions that are not supportive measures on a respondent for sexual harassment under Title IX.

Supportive Measures

Once notified of sexual harassment or allegations of sexual harassment occurring in TACMO's education program or activity against a person in the United States, the Coordinator will promptly contact the complainant to discuss the availability of supportive measures, consider the complainant's wishes with respect to supportive measures, inform the complainant of the availability of supportive measures with or without the filing of a formal complaint, and explain to the complainant the process for filing a formal complaint of sexual harassment.

Supportive measures may include but are not limited to: counseling; extensions of deadlines or other course-related adjustments; modifications of work or class schedules; mutual restrictions on contact between the parties; changes in work or on-campus housing locations; leaves of absence; increased security and monitoring of certain areas of the campus; and other similar measures.

Supportive measures will not unreasonably burden either party or be imposed for punitive or disciplinary reasons. TACMO will maintain as confidential any supportive measures provided to the complainant or respondent, to the extent that maintaining such confidentiality would not impair TACMO's ability to provide the supportive measures. The Coordinator is responsible for coordinating the effective implementation of supportive measures.

Grievance Procedures

Scope and General Requirements

TACMO has adopted and published grievance procedures that provide for the prompt and equitable resolution of student and employee complaints alleging any action that would be prohibited under Title IX and a grievance process that complies with 34 C.F.R. § 106.45 for formal complaints of sexual harassment.

Complaints of misconduct prohibited by this Policy that do not constitute a formal complaint of sexual harassment will be addressed in accordance with TACMO's Uniform Complaint Procedures, its employment discrimination complaint procedures, or the grievance procedures set forth in its Harassment, Intimidation, Discrimination, and Bullying Policy, as applicable. The following grievance procedures will apply to formal complaints of sexual harassment.

Upon receipt of a formal complaint of sexual harassment, the Coordinator or designee will promptly initiate these grievance procedures, or the informal resolution process if available, appropriate, and requested by all parties.

TACMO requires that any Title IX Coordinator, investigator, decisionmaker, and any person designated by TACMO to facilitate an informal resolution process not have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent.

TACMO will treat complainants and respondents equitably. TACMO presumes that the respondent is not responsible for the alleged sexual harassment until a determination is made at the conclusion of its grievance procedures.

TACMO may consolidate formal complaints of sexual harassment against more than one respondent, or by more than one complainant against one or more respondents, or by one party against another party, where the allegations of sexual harassment arise out of the same facts or circumstances.

TACMO allows for the temporary delay of the grievance process or limited extension of timeframes on a case-by-case basis for good cause. Requests for extensions must be submitted to the Coordinator in writing at least one (1) business day before the expiration of the timeframe. If the grievance process is temporarily delayed or a timeframe is temporarily extended by

TACMO, the Coordinator or designee will notify the parties of the reason for the delay or extension in writing.

TACMO will objectively evaluate all evidence that is relevant and not otherwise impermissible, including both inculpatory and exculpatory evidence.² Credibility determinations will not be based on a person's status as a complainant, respondent, or witness.

Dismissal

TACMO must dismiss a formal complaint of sexual harassment for purposes of sexual harassment under Title IX if the conduct alleged:

- Would not constitute sexual harassment under Title IX even if proved;
- Did not occur in TACMO's education program or activity; or
- Did not occur against a person in the United States.

TACMO may dismiss a formal complaint of sexual harassment or any of the allegations therein if:

- The respondent is no longer enrolled or employed by TACMO;
- A complainant notifies the Coordinator in writing that the complainant would like to withdraw the complaint or any allegations therein; or
- Specific circumstances prevent TACMO from gathering sufficient evidence to reach a determination as to the complaint or allegations therein.

Upon dismissal, the Coordinator or designee will promptly send written notice of the dismissal and reason(s) therefor simultaneously to the parties. Dismissal under Title IX does not preclude action under another applicable TACMO policy.

Notice of the Allegations

Upon receipt of a formal complaint of sexual harassment, the Coordinator or designee will provide written notice of the allegations to the parties whose identities are known. The notice will include:

- TACMO's grievance procedures and any informal resolution process;
- The allegations of sexual harassment including sufficient details known at the time and with sufficient time to prepare a response before any initial interview. Sufficient details includes the identities of the parties involved in the incident(s), if known, the conduct allegedly constituting sexual harassment under Title IX, and the date(s) and location(s) of the alleged incident(s), if known;
- A statement that the respondent is presumed not responsible for the alleged conduct and a determination regarding responsibility is made at the conclusion of the grievance process;
- A statement that the parties may have an advisor of their choice, who may be, but is not required to be, an attorney, and may inspect and review evidence; and

² Inculpatory means tending to impute guilt or fault, and exculpatory means tending to absolve from guilt or fault.

- A statement that TACMO prohibits knowingly making false statements or knowingly submitting false information during the grievance process.

Emergency Removal

TACMO may place a non-student employee respondent on administrative leave during the pendency of the grievance procedures in accordance with TACMO's policies.

TACMO may remove a respondent from TACMO's education program or activity on an emergency basis, in accordance with TACMO's policies, provided that TACMO undertakes an individualized safety and risk analysis, determines that an immediate threat to the physical health or safety of any person arising from the allegations of sexual harassment justifies removal, and provides the respondent with notice and an opportunity to challenge the decision immediately following the removal.

This provision must not be construed to modify any rights under the Individuals with Disabilities Education Act, Section 504 of the Rehabilitation Act of 1973, or the Americans with Disabilities Act.

Informal Resolution

At any time after a formal complaint of sexual harassment is filed and prior to determining whether sexual harassment occurred under TACMO's Title IX grievance procedures, TACMO may offer an informal resolution process to the parties. TACMO will not offer or facilitate informal resolution to resolve allegations that an employee sexually harassed a student, or when such a process would conflict with Federal, State, or local law. Parties will not be required or pressured to agree to participate in the informal resolution process.

Before initiation of the informal resolution process, TACMO will obtain the parties' voluntary, written consent to participate in the informal resolution and provide the parties with a written notice that explains:

- The allegations;
- The requirements of the informal resolution process including the circumstances under which it precludes the parties from resuming a formal complaint of sexual harassment arising from the same allegations;
- The right to withdraw and initiate or resume the grievance procedures at any time prior to agreeing to a resolution; and
- Any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared.

Investigation

In most cases, a thorough investigation will take no more than thirty (30) business days. TACMO has the burden to conduct an investigation that gathers sufficient evidence to determine whether sexual harassment occurred. The investigator will review all evidence gathered through the

investigation and determine what evidence is relevant and what evidence is impermissible regardless of relevance in accordance with Title IX.

The following types of evidence, and questions seeking that evidence, are impermissible (i.e., will not be used, accessed, considered, or disclosed), regardless of whether they are relevant:

- A party's records that are made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in the professional's or paraprofessional's capacity, or assisting in that capacity, and which are made and maintained in connection with the provision of treatment to the party, unless TACMO obtains that party's voluntary, written consent to do so for these grievance procedures; and
- Evidence about the complainant's sexual predisposition or prior sexual behavior, unless such questions and evidence about the complainant's prior sexual behavior are offered to prove that someone other than the respondent committed the conduct alleged by the complainant, or if the questions and evidence concern specific incidents of the complainant's prior sexual behavior with respect to the respondent and are offered to prove consent.

The parties will be provided with an equal opportunity to present witnesses, to inspect and review any evidence obtained that is directly related to the allegations raised, and to have an advisor present during any investigative meeting or interview. The parties will not be prohibited from discussing the allegations under investigation or from gathering and presenting relevant evidence. A party whose participation is invited or expected at an investigative meeting or interview will receive written notice of the date, time, location, participants, and purpose of the meeting or interview with sufficient time for the party to prepare to participate.

Before the investigator completes the investigative report, TACMO will send to each party and the party's advisor, if any, a copy of the evidence subject to inspection and review, and the parties will have at least ten (10) days to submit a written response for the investigator to consider prior to completing the investigation report.

The investigator will complete an investigation report that fairly summarizes relevant evidence and send a copy of the report to each party and the party's advisor, if any, at least ten (10) days prior to the determination of responsibility.

Determination of Responsibility

Before making a determination of responsibility, the decisionmaker must afford each party the opportunity to submit written, relevant questions that a party wants to ask of any party or witness, provide each party with the answers, and allow for additional, limited follow-up questions from each party. The decisionmaker must explain to the party proposing the questions any decision to exclude a question as not relevant.

Determinations will be based on an objective evaluation of all relevant and not otherwise impermissible evidence and credibility determinations will not be based on a person's status as a complainant, respondent, or witness. The standard of evidence used to determine responsibility is the preponderance of the evidence standard.

Within fifteen (15) business days after TACMO sends the investigation report to the parties, the decisionmaker, who will not be the same person as the Coordinator or investigator, will simultaneously send the parties a written determination of whether sexual harassment occurred. The written determination will include:

- The allegations of sexual harassment;
- A description of the procedural steps taken including any notifications to the parties, interviews with parties and witnesses, site visits, and methods used to gather other evidence;
- The findings of facts supporting the determination;
- The conclusions regarding the application of TACMO's code of conduct to the facts;
- The decision and rationale for each allegation;
- Any recommended disciplinary sanctions for the respondent, and whether remedies designed to restore or preserve equal access to the education program or activity will be provided to the complainant; and
- The procedures and permissible bases for appeals.

The determination regarding responsibility becomes final either on the date that TACMO provides the parties with the written appeal decision, if an appeal is filed, or if an appeal is not filed, the date on which an appeal would no longer be considered timely.

Appeals

Either party may, within five (5) business days of their receipt of TACMO's written determination of responsibility or dismissal of a formal complaint of sexual harassment, submit a written appeal to the Chair of the TACMO Board, who will serve as the decisionmaker for the appeal or designate a decisionmaker for the appeal.

The complainant and respondent may only appeal from a determination regarding responsibility or TACMO's dismissal of a formal complaint of sexual harassment or any allegations therein, on one or more of the following bases:

- Procedural irregularity that affected the outcome of the matter;
- New evidence that was not reasonably available at the time the determination regarding responsibility or dismissal was made, that could affect the outcome of the matter; or
- The Coordinator, investigator(s), or decisionmaker(s) had a conflict of interest or bias for or against complainants or respondents generally or the individual complainant or respondent that affected the outcome of the matter.

The decisionmaker for the appeal will not be the same person as the Coordinator, the investigator or the initial decisionmaker.

The decisionmaker for the appeal will: 1) notify the other party of the appeal in writing; 2) implement appeal procedures equally for the parties; 3) allow the parties to submit a written statement in support of, or challenging, the outcome within five (5) business days of notice of the appeal; and 4) within fifteen (15) business days of the appeal, provide a written decision simultaneously to the parties describing the result of the appeal and the rationale for the result.

Consequences

Students or employees who engage in misconduct prohibited by this Policy, knowingly make false statements or knowingly submit false information during the grievance process, may be subject to disciplinary action up to and including expulsion from TACMO or termination of employment. If there is a determination that sexual harassment occurred, the Coordinator is responsible for effective implementation of any remedies ordered by TACMO.

Training

All supervisors of staff will receive sexual harassment training within six (6) months of their assumption of a supervisory position and will receive further training once every two (2) years thereafter. All Title IX Coordinators, investigators, decisionmakers, and any person who facilitates a Title IX informal resolution process will receive Title IX training and/or instruction concerning sexual harassment as required by law.

Recordkeeping

TACMO will maintain the following records for at least seven (7) years:

- Records of each sexual harassment investigation, including any determination of responsibility; any audio or audiovisual recording or transcript; any disciplinary sanctions imposed on the respondent; and any remedies provided to the complainant;
- Records of any appeal of a formal complaint or sexual harassment and the results of that appeal;
- Records of any informal resolution of a formal complaint or sexual harassment and the results of that informal resolution;
- All materials used to train Title IX Coordinators, investigators, decisionmakers, and any person who facilitates an informal resolution process; and
- Records of any actions, including any supportive measures, taken in response to a report or formal complaint of sexual harassment.

The above records will be maintained in a secure location until destroyed in accordance with applicable laws and regulations.

Board Policy #: 24-003
Adopted/Ratified: September 17, 2024
Revision Date: March 18, 2025

This policy was formally revised at a meeting of The Academies Charter Management Organization Board of Directors on March 18, 2025.

Mary Aceves, Board Secretary

DRAFT

TITLE IX SEX DISCRIMINATION AND HARASSMENT COMPLAINT FORM

Your Name: _____ Date: _____

Email Address: _____

Date of Alleged Incident(s): _____

Name of Person(s) you have a complaint against: _____

List any witnesses that were present: _____

Where did the incident(s) occur? _____

Please describe the events or conduct that are the basis of your complaint by providing as much factual detail as possible (i.e., specific statements and conduct; what, if any, physical contact was involved; any verbal statements etc.) (Attach additional pages, if needed):

I hereby authorize TACMO to disclose the information I have provided as it finds necessary in pursuing its investigation. I hereby certify that the information I have provided in this complaint is true and correct and complete to the best of my knowledge and belief. I further understand that providing false information in this regard could result in disciplinary action up to and including termination or expulsion from TACMO.

Signature of Complainant

Date: _____

Print Name

To be completed by TACMO:

Received by: _____

Date: _____

Follow up Meeting with Complainant held on: _____

The Academies Charter Management Organization

Title IX Policy Prohibiting Discrimination on the Basis of Sex

This Title IX Policy Prohibiting Discrimination on the Basis of Sex (“Policy”) contains the policies and grievance procedures of The Academies Charter Management Organization (“TACMO”) to ~~prevent and~~ address sex discrimination, including but not limited to sexual harassment, ~~sex-based hostile environment harassment, discrimination based on pregnancy occurring within TACMO’s education program or related conditions, sex-based discrimination in access to athletics or educational resources, and retaliation against a person who has reported sex discrimination activity.~~

TACMO does not discriminate on the basis of sex and prohibits any acts of sex discrimination in any education program or activity that it operates, as required by California law, Title IX (20 U.S.C. § 1681 *et seq.*) and the Title IX regulations (34 C.F.R. Part 106), including in admission and employment.¹ ~~TACMO will take actions to promptly and effectively end any sex discrimination in its education program or activity, prevent its recurrence, and remedy its effects.~~

This Policy applies to conduct occurring in TACMO’s education programs or activities ~~on or after August 1, 2024~~ including but not limited to incidents occurring on the school campus, during school-sponsored events and activities regardless of the location, and through school-owned technology, whether perpetrated by a student, parent/guardian, employee, volunteer, independent contractor or other person with whom TACMO does business.

Inquiries about the application of Title IX and 34 C.F.R. Part 106 (hereinafter collectively referred to as “Title IX”) may be referred to the TACMO Title IX Coordinator, the ~~Office~~Assistant Secretary for Civil Rights of the U.S. Department of Education, or both.

Definitions

Prohibited Sex Discrimination

Title IX and California law prohibit discrimination on the basis of sex, including sex-based harassment and differences in the treatment of similarly situated individuals on the basis of sex with regard to any aspect of services, benefits, or opportunities provided by TACMO. ~~Discrimination on the basis of sex includes discrimination on the basis of sex stereotypes, sex characteristics, pregnancy or related conditions, sexual orientation, and gender identity.~~

Prohibited ~~Sex-Based~~Sexual Harassment

¹ TACMO complies with all applicable state and federal laws and regulations and local ordinances in its investigation of and response to reports and complaints of misconduct prohibited by this Policy.

Under Title IX, “~~sex-based~~sexual harassment” means conduct on the basis of sex that satisfies one or more of the following:

- ~~Quid pro quo harassment occurs when an~~An employee, agent, or other person authorized ~~by of~~ TACMO to provide conditioning the provision of an aid, benefit, or service ~~under TACMO’s education program or activity explicitly or impliedly conditions the provision of such an aid, benefit, or service of TACMO on a person’san individual’s~~ participation in unwelcome sexual conduct.;
- ~~Hostile environment harassment is unwelcome sex based~~Unwelcome conduct that, ~~based on the totality of the circumstances, is subjectively~~determined by a reasonable person to be so severe, pervasive, and objectively offensive ~~and is so severe or pervasive that it limits oreffectively~~ denies a person’s ability to participate in or benefit from person equal access to TACMO’s education program or activity ~~(i.e., creates a hostile environment). Whether a hostile environment has been created is a fact-specific inquiry that includes consideration of the following; or~~
 - ~~The degree to which the conduct affected the complainant’s ability to access TACMO’s education program or activity;~~
 - ~~The type, frequency, and duration of the conduct;~~
 - ~~The parties’ ages, roles within TACMO’s education program or activity, previous interactions, and other factors about each party that may be relevant to evaluating the effects of the conduct;~~
 - ~~The location of the conduct and the context in which the conduct occurred; and~~
 - ~~Other sex-based harassment in TACMO’s education program or activity.~~
- ~~“Sexual assault, meaning an offense classified” as a forcible or nonforcible sex offense under the uniform crime reporting system of the Federal Bureau of Investigation.~~
- ~~Dating defined in 20 U.S.C. 1092(f)(6)(A)(v), “dating violence, meaning violence committed by a person:~~
 - ~~Who is or has been in a social relationship of a romantic or intimate nature with the victim; and~~
 - ~~Where the existence of such a relationship shall be determined based on a consideration of the following factors:~~
 - ~~The length of the relationship;~~
 - ~~The type of relationship; and~~
 - ~~The frequency of interaction between the persons involved in the relationship.~~
- ~~Domestic violence, meaning felony or misdemeanor crimes committed by a person who:~~

- ~~Is a current or former spouse or intimate partner of the victim under applicable family or ” as defined in 34 U.S.C. 12291(a)(10), “domestic violence laws, or a person similarly situated to a spouse of the victim;” as defined in 34 U.S.C. 12291(a)(8), or “stalking” as defined in 34 U.S.C. 12291(a)(30).~~
 - ~~Is cohabitating, or has cohabitated, with the victim as a spouse or intimate partner;~~
 - ~~Shares a child in common with the victim; or~~
 - ~~Commits acts against a youth or adult victim who is protected from those acts under applicable family or domestic violence laws.~~
- ~~Stalking, meaning engaging in a course of conduct directed at a specific person that would cause a reasonable person to:~~
 - ~~Fear for the person’s safety or the safety of others; or~~
 - ~~Suffer substantial emotional distress.~~

Under California Education Code section 212.5, sexual harassment consists of conduct on the basis of sex, including but not limited to unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct on the basis of sex, regardless of whether or not the conduct is motivated by sexual desire, when: (a) submission to the conduct is explicitly or implicitly made a term or a condition of an individual’s employment, education, academic status, or progress; (b) submission to, or rejection of, the conduct by the individual is used as the basis of employment, educational or academic decisions affecting the individual; (c) the conduct has the purpose or effect of having a negative impact upon the individual’s work or academic performance, or of creating an intimidating, hostile, or offensive work or educational environment; and/or (d) submission to, or rejection of, the conduct by the individual is used as the basis for any decision affecting the individual regarding benefits and services, honors, programs, or activities available at or through TACMO.

Examples of conduct that may fall within the Title IX ~~definition of sex-based harassment,~~or the Education Code definition of sexual harassment, or both:

- Physical assaults of a sexual or sex-based nature, such as:
 - Rape, sexual battery, molestation or attempts to commit these assaults.
 - Intentional physical conduct that is sex-based or sexual in nature, such as touching, pinching, patting, grabbing, brushing against another’s body, poking another’s body, violence, intentionally blocking normal movement or interfering with work or school because of sex.
- Unwanted sexual advances or propositions, derogatory sex-based comments, or other sex-based conduct, such as:
 - Sexually oriented or sex-based gestures, notices, epithets, slurs, remarks, jokes, or comments about a person’s sexuality or sexual experience.

- Preferential treatment or promises of preferential treatment to an individual for submitting to sexual conduct, including soliciting or attempting to solicit any individual to engage in sexual activity for compensation or reward or deferential treatment for rejecting sexual conduct.
 - Subjecting or threats of subjecting a student or employee to unwelcome sexual attention or conduct or intentionally making the student's or employee's performance more difficult because of the student's or the employee's sex.
 - Retaliation against an individual who has articulated a good faith concern about sex-based harassment.
- Sexual or discriminatory displays or publications anywhere in the work or educational environment, such as:
 - Displaying pictures, cartoons, posters, calendars, graffiti, objections, promotional materials, reading materials, or other materials that are sexually suggestive, sexually demeaning or pornographic or bringing or possessing any such material to read, display or view in the work or educational environment.
 - Reading publicly or otherwise publicizing in the work or educational environment materials that are in any way sexually revealing, sexually suggestive, sexually demeaning or pornographic.
 - Displaying signs or other materials purporting to segregate an individual by sex in an area of the work or educational environment (other than restrooms or similar rooms).

The illustrations above are not to be construed as an all-inclusive list of sex-based harassment acts prohibited under this Policy.

Complainant means ~~a student or employee~~ an individual who is alleged to ~~have been subjected to be the victim of~~ conduct that could constitute ~~sex-based discrimination, or a person other than a student or employee who is alleged to have been subjected to conduct that could constitute sex discrimination and who was participating or attempting to participate in TACMO's education program or activity at the time of the alleged sex discrimination. Complaints may also be made by: (1) a parent, guardian, or other authorized legal representative with the legal right to act on behalf of a complainant; or (2) TACMO's Title IX Coordinator. For complaints of sex discrimination other than sex-based~~ sexual harassment, ~~complaints can also be made.~~

Formal Complaint of Sexual Harassment means ~~a written document filed and signed by any student, employee, or other person~~ a complainant who ~~was~~ is participating in or attempting to participate in TACMO's education program or activity ~~at the time of the alleged sex discrimination~~ or signed by the Coordinator alleging sexual harassment against a respondent and requesting that TACMO investigate the allegation of sexual harassment. At the time of filing a formal complaint of sexual harassment, the complainant must be participating in or attempting to participate in TACMO's education program or activity.

Board Policy #: [INSERT]24-003
Adopted/Ratified: September 17, 2024
Revision Date: [INSERT]

~~**Complaint** means an oral or written request to TACMO that objectively can be understood as a request for TACMO to investigate and make a determination about alleged sex discrimination.~~

~~**Confidential Employee** means an employee of TACMO whose communications are privileged or confidential under Federal or State law (e.g., a licensed therapist or psychologist, etc.) or an employee whom TACMO has designated as confidential under Title IX for the purpose of providing services to persons related to sex discrimination.~~

Party means a complainant or respondent.

~~**Respondent** means a person who is alleged has been reported to have violated TACMO's prohibition on sex discrimination be the perpetrator of conduct that could constitute sexual harassment.~~

~~**Supportive Measures** are non-disciplinary, non-punitive individualized measures services offered as appropriate, as reasonably available, without unreasonably burdening a complainant or respondent, not for punitive or disciplinary reasons, and without fee or charge to a party to (1) before or after the filing of a formal complaint of sexual harassment or where no formal complaint has been filed. Such measures are designed to restore or preserve that party's equal access to TACMO's education program or activity without unreasonably burdening the other party, including measures that are designed to protect the safety of the all parties or TACMO's educational environment; or (2) provide support during TACMO's grievance procedures or during an informal resolution process. deter sexual harassment.~~

Title IX Coordinator

The Board of Directors of TACMO ("Board") has designated the following employee as the Title IX Coordinator ("Coordinator"):

Donya Ball, Ed.D.
Superintendent
PO Box 1189, Visalia, CA 93279
dball@theacademiescharters.org
(559) 730-7422429-4351

~~In the event the above-named individual becomes unavailable or unable to serve as the Coordinator, the Board has designated the following employee to serve as a temporary or interim Coordinator:~~

[INSERT NAME]

[INSERT TITLE]

[INSERT CONTACT INFO, INCLUDING OFFICE ADDRESS, PHONE NUMBER AND EMAIL ADDRESS]

The Coordinator is responsible for coordinating TACMO's efforts to comply with the requirements of Title IX, receiving reports and complaints of sex discrimination, formal complaints of sexual harassment, and inquiries about the application of Title IX, ~~addressing reports and complaints of sex discrimination to TACMO, coordinating the effective implementation of supportive measures,~~ and taking other actions as required by this Policy, ~~monitoring. The Coordinator or designee may serve as the investigator for barriers to reporting conduct that reasonably may constitute sex discrimination, and taking steps reasonably calculated to address such barriers~~ formal complaints of sexual harassment.

~~The Coordinator may serve as an investigator and/or decisionmaker for complaints, except in cases where doing so would constitute a conflict of interest. The Coordinator may delegate one or more of their duties to one or more designees who have received the required Title IX training and do not have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent. However, the Coordinator must at all times retain ultimate oversight over those responsibilities and ensure TACMO's consistent compliance with Title IX.~~

Reporting Sex Discrimination

All employees ~~who are not a confidential employee~~ must promptly notify the Coordinator when the employee has ~~information about conduct that reasonably may constitute~~ knowledge of or notice of allegations of sex discrimination under Title IX. ~~This requirement does not apply to an employee when the employee is the person who was subjected to the conduct that reasonably may constitute sex discrimination or sexual harassment occurring within TACMO's education program or activity.~~

Students are expected to report all incidents of misconduct prohibited by this Policy. Any student who feels they are a target of such behavior should immediately contact a teacher, counselor, the Principal, Coordinator, a staff person or a family member so that the student can get assistance in resolving the issue in a manner that is consistent with this Policy.

Complaints regarding such misconduct may also be made to the U.S. Department of Education, Office for Civil Rights. Civil law remedies, including, but not limited to, injunctions, restraining orders, or other remedies or orders may also be available to complainants.

While submission of a written report is not required, the reporting party is encouraged to submit a written report to the Coordinator. TACMO will promptly and effectively investigate and respond to all oral and written complaints and reports of misconduct prohibited by this Policy. Reports may be made anonymously, but formal disciplinary action cannot be based solely on an anonymous report.

Privacy

TACMO acknowledges and respects every individual's right to privacy. All reports and complaints shall be investigated in a manner that protects the confidentiality of the parties and the integrity of the process to the greatest extent possible. This includes but is not limited to keeping the identity of the reporter and other personally identifiable information confidential, as appropriate, except to the extent necessary to comply with the law, carry out the investigation and/or to resolve the issue, as determined by the Coordinator or designee on a case-by-case basis.

Retaliation

TACMO prohibits any form of retaliation against any individual who files a report or complaint, testifies, assists, participates, or refuses to participate in any investigation or proceeding related to misconduct prohibited by this Policy. Such participation or lack of participation shall not in any way affect the status, grades, or work assignments of the individual. ~~Individuals alleging retaliation in violation of this Policy may file a complaint in accordance with the grievance procedures set forth in this Policy.~~

~~Nothing in this Policy precludes TACMO from requiring an employee or other person authorized by TACMO to provide aid, benefit, or service under TACMO's education program or activity to participate as a witness in, or otherwise assist with, an investigation or proceeding under this Policy.~~

Confidential Employees

~~Contact information for the confidential employees at TACMO, if any, can be found on the TACMO website or obtained from the Coordinator.~~

~~A confidential employee's status as confidential, for Title IX purposes, is only with respect to information received while the employee is functioning within the scope of their duties to which privilege or confidentiality applies or with respect to information received about sex discrimination in connection with providing services to persons related to sex discrimination.~~

~~A confidential employee must explain the following to any person who informs them of conduct that reasonably may constitute sex discrimination under Title IX:~~

- ~~• The employee's status as confidential for purposes of Title IX, including the circumstances in which the employee is not required to notify the Coordinator about conduct that reasonably may constitute sex discrimination;~~
- ~~• How to contact the Coordinator and how to make a complaint of sex discrimination; and~~

~~That the Coordinator may be able to offer and coordinate~~**Response to Sexual Harassment**
TACMO will respond promptly and in a manner that is not deliberately indifferent when it has actual knowledge, as defined in 34 C.F.R. § 106.30(a), of sexual harassment occurring in its education program or activity against a person in the United States.

- ~~TACMO's response will treat complainants and respondents equitably by offering supportive measures, as well as initiate an informal resolution process or an investigation under to a complainant, and by following the grievance procedures.~~

Coordinator's Response to Reports of Sex Discrimination

~~When notified of conduct for formal complaints of sexual harassment that are listed below before imposing any disciplinary sanctions or other actions that reasonably may constitute sex discrimination, the Coordinator or designee must:~~

- ~~Treat complainants and respondents equitably;~~
- ~~Promptly offer and coordinate are not supportive measures, as appropriate, for the complainant;~~
- ~~If grievance procedures are initiated or an informal resolution process is offered; offer and coordinate supportive measures, as appropriate, for the respondent; and~~
- ~~Notify the complainant or, if the complainant is unknown, the reporting individual, of the grievance procedures and informal resolution process, if available and appropriate. If a complaint is made, the Coordinator will notify the respondent of the same.~~

~~on a respondent for sexual harassment under Title IX~~

~~In response to a complaint, the Coordinator will initiate the grievance procedures, or the informal resolution process if available, appropriate, and requested by all parties. In the absence of a complaint or the withdrawal of any or all of the allegations in a complaint, and in the absence or termination of an informal resolution process, the Coordinator must determine whether to initiate a complaint by considering, at a minimum:~~

- ~~Complainant's request not to proceed with a complaint and the complainant's reasonable safety concerns;~~
- ~~Risk that additional acts of sex-based discrimination would occur if a complaint is not initiated;~~
- ~~Severity of the alleged conduct, including whether the discrimination, if established, would require removal or discipline of a respondent to end the discrimination and prevent its recurrence;~~
- ~~The age and relationship of the parties, including whether the respondent is an employee;~~
- ~~The scope of the alleged conduct including but not limited to whether there is a pattern, ongoing conduct, or impact to multiple individuals;~~
- ~~The availability of evidence and the complainant's willingness to participate in the grievance procedures; and~~
- ~~Whether TACMO could end the alleged sex discrimination and prevent its recurrence without initiating its grievance procedures.~~

~~The Coordinator may initiate a complaint if the conduct as alleged presents an imminent and serious threat to the health or safety of the complainant or other person, or prevents TACMO from ensuring equal access on the basis of sex to its education program or activity. The Coordinator or designee must notify the complainant before initiating a complaint and appropriately address reasonable safety concerns, including by providing supportive measures.~~

~~The Coordinator will take other appropriate prompt and effective steps to ensure that sex discrimination does not continue or recur within TACMO's education program or activity.~~

Supportive Measures

~~Once notified of conduct that reasonably may constitute sex discrimination under Title IX sexual harassment or allegations of sexual harassment occurring in TACMO's education program or activity against a person in the United States, the Coordinator ~~or designee~~ will promptly contact the complainant to ~~offer and coordinate~~ discuss the availability of supportive measures, ~~as appropriate, for the complainant. If the grievance procedures are initiated or informal resolution is offered, consider~~ the ~~Coordinator or designee will offer and coordinate~~ complainant's wishes with respect to supportive measures, ~~as appropriate, for the respondent~~ inform the complainant of the availability of supportive measures with or without the filing of a formal complaint, and explain to the complainant the process for filing a formal complaint of sexual harassment.~~

~~Supportive measures may include but are not limited to: counseling; extensions of deadlines ~~and/or~~ other course-related adjustments; modifications of work or class schedules; mutual restrictions on contact between the parties; changes in work or on-campus ~~escort services; housing locations; leaves of absence; increased security and monitoring of certain areas of the campus; restrictions on contact applied to one or more parties; leaves of absence; changes in class, work, housing, or extracurricular or any other activity, regardless of whether there is or is not a comparable alternative; and training and education programs related to sex-based harassment~~ and other similar measures.~~

~~Supportive measures must will not unreasonably burden either party or be imposed for punitive or disciplinary reasons. Supportive TACMO will maintain as confidential any supportive measures will be designed provided to protect the safety of complainant or respondent, to the parties or extent that maintaining such confidentiality would not impair TACMO's educational environment, or ability to provide support during the grievance procedures or the informal resolution process.~~

~~Parties may contact the Coordinator to discuss modification of any supportive measures. Parties also have the opportunity to seek modification or termination of a supportive measure applicable to them if circumstances change materially.~~

~~If the party is not satisfied with the Coordinator's decision on the request to modify supportive measures, the party may contact ~~[INSERT TITLE AND CONTACT INFO]~~, who is an appropriate and impartial employee or who may designate such an employee, to seek modification or reversal of TACMO's decision to provide, deny, modify, or terminate supportive measures applicable to them. The impartial employee is someone other than the Coordinator who made the challenged decision and has the authority to modify or reverse the decision.~~

~~If a party is a student with a disability, the Coordinator must consult with one or more members of the student's IEP Team and 504 Team, if any, in the . The Coordinator is responsible for coordinating the effective implementation of supportive measures for that student.~~

~~Informal Resolution~~

~~At any time prior to determining whether sex discrimination occurred under TACMO's Title IX grievance procedures, TACMO may offer an informal resolution process to the parties. TACMO does not offer or facilitate informal resolution to resolve a complaint that includes allegations that an employee engaged in sex-based harassment of an elementary school or secondary school student, or when such a process would conflict with Federal, State, or local law.~~

~~Before initiation of the informal resolution process, the parties will be provided with notice that explains:~~

- ~~• The allegations;~~
- ~~• The requirements of the informal resolution process;~~
- ~~• The right to withdraw and initiate or resume the grievance procedures;~~
- ~~• That the parties' agreement to a resolution at the conclusion of the informal resolution process precludes the parties' use of the grievance procedures arising from the same allegations;~~
- ~~• The potential terms that may be requested or offered in an informal resolution agreement (e.g., restrictions on contact and participation in activities or events) including notice that an informal resolution agreement is binding only on the parties; and~~
- ~~• What information is retained and whether and how it may be disclosed by TACMO for use in grievance procedures if the grievance procedures are initiated or resumed.~~

~~Parties will not be required or pressured to agree to participate in the informal resolution process. TACMO will obtain the parties' voluntary consent to participate in the informal resolution process. Parties may end the informal resolution process and proceed with the grievance procedures at any time.~~

~~The facilitator of the informal resolution process will not be the same person as the investigator or the decisionmaker in the grievance procedures. The facilitator cannot have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent. The Coordinator will take appropriate prompt and effective steps to ensure sex discrimination does not continue or recur.~~

Grievance Procedures

Scope and General Requirements

Board Policy #: [INSERT]24-003
Adopted/Ratified: September 17, 2024
Revision Date: [INSERT]

TACMO has adopted ~~these and published~~ grievance procedures ~~to that~~ provide for the prompt and equitable resolution of student and employee complaints ~~made by students, employees, or other individuals who are participating or attempting to participate in TACMO's education program or activity, or by the Title IX Coordinator,~~ alleging any action that would be prohibited ~~by Title IX.~~ under Title IX and a grievance process that complies with 34 C.F.R. § 106.45 for formal complaints of sexual harassment.

Complaints of misconduct prohibited by this Policy that do not constitute a formal complaint of sexual harassment will be addressed in accordance with TACMO's Uniform Complaint Procedures, its employment discrimination complaint procedures, or the grievance procedures set forth in its Harassment, Intimidation, Discrimination, and Bullying Policy, as applicable. The following grievance procedures will apply to formal complaints of sexual harassment.

Upon receipt of a formal complaint of sexual harassment, the Coordinator or designee will promptly initiate these grievance procedures, or the informal resolution process if available, appropriate, and requested by all parties.

TACMO requires that any Title IX Coordinator, investigator, ~~or~~ decisionmaker, and any person designated by TACMO to facilitate an informal resolution process not have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent. ~~A decisionmaker may be the same person as the Coordinator or investigator.~~

TACMO will treat complainants and respondents equitably. TACMO presumes that the respondent is not responsible for the alleged ~~sex discrimination~~ sexual harassment until a determination is made at the conclusion of its grievance procedures.

TACMO may consolidate formal complaints of ~~sex discrimination~~ sexual harassment against more than one respondent, or by more than one complainant against one or more respondents, or by one party against another party, ~~when~~ where the allegations of ~~sex discrimination~~ sexual harassment arise out of the same facts or circumstances.

TACMO allows for the ~~reasonable~~ temporary delay of the grievance process or limited extension of timeframes on a case-by-case basis for good cause ~~with notice to the parties that includes the reason for the delay.~~ Requests for extensions must be submitted to the Coordinator in writing at least one (1) business day before the expiration of the timeframe. ~~If the grievance process is temporarily delayed or~~ a timeframe is temporarily extended by TACMO, the Coordinator or designee will notify the parties of the ~~new timeframe and the~~ reason for the delay or extension in writing.

~~TACMO will take reasonable steps to protect the privacy of the parties and witnesses during its grievance procedures. These steps will not restrict the ability of the parties to obtain and present evidence, including by speaking to witnesses; consult with their family members, confidential~~

~~resources, or advisors; or otherwise prepare for or participate in the grievance procedures. The parties shall not engage in retaliation, including against witnesses.~~

TACMO will objectively evaluate all evidence that is relevant and not otherwise impermissible—
including both inculpatory and exculpatory evidence.² Credibility determinations will not be based on a person's status as a complainant, respondent, or witness.

~~If a party is a student with a disability, the Coordinator or designee must consult with one or more members, as appropriate, of the student's IEP Team and 504 Team, if any, to determine how to comply with the requirements of the Individuals with Disabilities Education Act ("IDEA") and Section 504 of the Rehabilitation Act of 1973 ("Section 504") throughout the grievance procedures.~~

Dismissal

~~In most cases, TACMO will determine whether a must dismiss a formal complaint is dismissed within fifteen (15) business days of receipt sexual harassment for purposes of the complaint.~~

~~TACMO may dismiss a complaint sexual harassment under Title IX if the conduct alleged:~~

~~• TACMO is unable to identify the respondent after taking reasonable steps to do so;
The respondent is not participating~~

- ~~• Would not constitute sexual harassment under Title IX even if proved;~~
- ~~• Did not occur in TACMO's education program or activity and is not; or~~
- ~~• Did not occur against a person in the United States.~~

~~TACMO may dismiss a formal complaint of sexual harassment or any of the allegations therein if:~~

- ~~• The respondent is no longer enrolled or employed by TACMO;~~
- ~~• The complainant voluntarily withdraws any or all of the allegations in the complaint, notifies the Coordinator declines to initiate in writing that the complainant would like to withdraw the complaint or any allegations therein; or~~
- ~~• Specific circumstances prevent TACMO from gathering sufficient evidence to reach a determination as to the complaint, and TACMO determines that, without the complainant's withdrawn or allegations, the conduct that remains alleged in the complaint, if any, would not constitute sex discrimination under Title IX even if proven; or therein.~~
- ~~• TACMO determines the conduct alleged in the complaint, even if proven, would not constitute sex discrimination under Title IX. Prior to dismissing the complaint on this ground, TACMO will make reasonable efforts to clarify the allegations with the complainant.~~

² Inculpatory means tending to impute guilt or fault, and exculpatory means tending to absolve from guilt or fault.

Upon dismissal, the Coordinator or designee ~~must~~will promptly ~~notify the complainant in writing of the basis for the dismissal and the complainant's right to appeal the dismissal on the following grounds within five (5) business days~~send written notice of the dismissal ~~notice~~:

- ~~• Procedural irregularity that would change the outcome;~~
- ~~• New evidence that would change the outcome and that was not reasonably available when the determination whether sex-based harassment occurred or dismissal was made; and~~
- ~~• The Coordinator, investigator, or decisionmaker had a conflict of interest or bias for or against complainants or respondents generally or the individual complainant or respondent that would change the outcome.~~

~~If the dismissal occurs after the respondent has been notified of the allegations, then the Coordinator or designee must also~~and reason(s) therefor ~~simultaneously~~ notify the respondent in writing of the dismissal, the basis for the dismissal, and the respondent's right to appeal the dismissal on the above grounds within five (5) business days of the dismissal notice.

~~If the complaint is dismissed, the Coordinator or designee will offer supportive measures to the complainant, as appropriate. The Coordinator or designee will also offer supportive measures to the respondent, as appropriate, if the respondent has been notified of the allegations. The Coordinator will continue to take appropriate prompt and effective steps to ensure that sex discrimination does not continue or recur to the parties.~~ Dismissal under Title IX does not preclude action under another applicable TACMO policy.

Appeal of a Dismissal

~~If a dismissal is timely appealed in accordance with this Policy, the Coordinator or designee will promptly notify the parties in writing of the appeal, including notice of the allegations if such notice was not previously provided to the respondent, the contact information for the decisionmaker for the appeal, and the parties' right to submit a statement to the decisionmaker of the appeal in support of, or challenging, the outcome within five (5) business days of the appeal notice.~~

~~The decisionmaker for the appeal will be someone who has received the required Title IX training and did not take part in an investigation of the allegations or dismissal of the complaint. The appeal procedures will be implemented equally for the parties. Within fifteen (15) business days of the appeal notice to the parties, the decisionmaker will notify the parties in writing of the result of the appeal and the rationale for the result.~~

Notice of the Allegations

Upon initiation~~receipt~~ of ~~the grievance procedure~~a formal complaint of sexual harassment, the Coordinator or designee will provide written notice of the allegations to the parties whose identities are known. The notice will include:

- TACMO's grievance procedures and any informal resolution process;

- ~~Sufficient information available~~The allegations of sexual harassment including sufficient details known at the time and with sufficient time to allow the parties to respond to the allegations, prepare a response before any initial interview. Sufficient ~~information~~details includes the identities of the parties involved in the incident(s), if known, the conduct ~~alleged to constitute sex discrimination~~allegedly constituting sexual harassment under Title IX, and the date(s) and location(s) of the alleged incident(s), ~~to the extent that information is available to TACMO~~if known;
- ~~A statement that retaliation is prohibited; and~~
- ~~A statement that the respondent is presumed not responsible for the alleged conduct and a determination regarding responsibility is made at the conclusion of the grievance process;~~
- ~~A statement that the parties are entitled~~may have an advisor of their choice, who may be, but is not required to an equal opportunity to access the relevant~~be, an attorney, and not otherwise impermissible~~may inspect and review evidence ~~or an accurate description of this evidence; and if; and~~
- ~~A statement that TACMO provides a description of the evidence, the parties are entitled to an equal opportunity to access to the relevant and not otherwise impermissible evidence upon~~prohibits knowingly making false statements or knowingly submitting false information during the request of any party~~grievance process.~~

Emergency Removal

TACMO may place a non-student employee respondent on administrative leave during the pendency of the grievance procedures in accordance with TACMO's policies.

TACMO may remove a respondent from TACMO's education program or activity on an emergency basis, in accordance with TACMO's policies, provided that TACMO undertakes an individualized safety and risk analysis, determines that an ~~imminent and serious~~immediate threat to the physical health or safety of any person arising from the allegations of ~~sex discrimination~~sexual harassment justifies removal, and provides the respondent with notice and an opportunity to challenge the decision immediately following the removal.

This provision must not be construed to modify any rights under the ~~IDEA~~Individuals with Disabilities Education Act, Section 504 of the Rehabilitation Act of 1973, or the ~~ADA~~Americans with Disabilities Act.

Informal Resolution

At any time after a formal complaint of sexual harassment is filed and prior to determining whether sexual harassment occurred under TACMO's Title IX grievance procedures, TACMO may offer an informal resolution process to the parties. TACMO will not offer or facilitate informal resolution to resolve allegations that an employee sexually harassed a student, or when such a process would conflict with Federal, State, or local law. Parties will not be required or pressured to agree to participate in the informal resolution process.

Before initiation of the informal resolution process, TACMO will obtain the parties' voluntary, written consent to participate in the informal resolution and provide the parties with a written notice that explains:

- The allegations;
- The requirements of the informal resolution process including the circumstances under which it precludes the parties from resuming a formal complaint of sexual harassment arising from the same allegations;
- The right to withdraw and initiate or resume the grievance procedures at any time prior to agreeing to a resolution; and
- Any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared.

Investigation

~~Investigations of complaints will be adequate, reliable, and impartial.~~ In most cases, a thorough investigation will take no more than ~~twenty five (25)~~^{thirty (30)} business days. TACMO has the burden to conduct an investigation that gathers sufficient evidence to determine whether ~~sex discrimination~~^{sexual harassment} occurred. The investigator will review all evidence gathered through the investigation and determine what evidence is relevant and what evidence is impermissible regardless of relevance in accordance with Title IX.

The following types of evidence, and questions seeking that evidence, are impermissible (i.e., will not be used, accessed ~~or considered, except by TACMO to determine whether one of the exceptions listed below applies, and will not be,~~ considered, or disclosed), regardless of whether they are relevant:

- ~~Evidence that is protected under a privilege recognized by Federal or State law or evidence provided to a confidential employee, unless the person to whom the privilege or confidentiality is owed has voluntarily waived the privilege or confidentiality;~~
- A party's ~~or witness's~~ records that are made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in the professional's or paraprofessional's capacity, or assisting in that capacity, and which are made and maintained in connection with the provision of treatment to the party ~~or witness~~, unless TACMO obtains that party's ~~or witness's~~ voluntary, written consent to do so for use in these grievance procedures; and
- Evidence ~~that relates to~~ about the complainant's sexual ~~interests~~^{predisposition} or prior sexual ~~conduct~~^{behavior}, unless such questions and evidence about the complainant's prior sexual ~~conduct is~~^{behavior are} offered to prove that someone other than the respondent committed the conduct alleged ~~conduct by the complainant~~, or is if the questions and evidence ~~about~~^{concern} specific incidents of the complainant's prior sexual ~~conduct~~^{behavior} with respect to the respondent ~~that is and are~~ offered to prove consent ~~to the alleged sex-based harassment. The fact of prior consensual sexual conduct between the complainant and respondent does not by itself demonstrate or imply the~~

~~complainant's consent to the alleged sex-based harassment or preclude determination that sex-based harassment occurred.~~

The parties will ~~have~~ be provided with an equal opportunity to present ~~fact~~ witnesses, to inspect and other inculpatory and exculpatory ~~review any~~ evidence obtained that is directly related to the allegations raised, and to have an advisor present during any investigative meeting or interview. The parties will not be prohibited from discussing the allegations under investigation or from gathering and presenting relevant and not otherwise impermissible and to access such evidence. ~~The parties may~~ A party whose participation is invited or expected at an investigative meeting or interview will receive written notice of the date, time, location, participants, and purpose of the meeting or interview with sufficient time for the party to prepare to participate.

~~Before the investigator completes the investigative report, TACMO will send to each party and the party's advisor, if any, a copy of the evidence subject to inspection and review, and the parties will have at least ten (10) days to submit a written response to the investigator within five (5) business days of being provided with access to the evidence or an accurate description of it. The parties' timely submitted written responses, if any, will be considered by~~ for the investigator and decisionmaker ~~before~~ to consider prior to completing the investigation report.

~~The investigator will complete an investigation report that fairly summarizes relevant evidence and send a copy of the report to each party and the party's advisor, if any, at least ten (10) days prior to the~~ determination of responsibility is made.

~~TACMO will take reasonable steps to prevent and address any unauthorized disclosure of information or evidence by the parties.~~

Determination of Responsibility

Before making a determination of responsibility, the decisionmaker ~~may interview parties and witnesses~~ must afford each party the opportunity to adequately assess a party's or witness's credibility to the extent credibility is in dispute and submit written, relevant to evaluating one or more allegations ~~questions that a party wants to ask of sex discrimination~~ any party or witness, provide each party with the answers, and allow for additional, limited follow-up questions from each party. The decisionmaker must explain to the party proposing the questions any decision to exclude a question as not relevant.

Determinations will be based on an objective evaluation of all relevant and not otherwise impermissible evidence and credibility determinations will not be based on a person's status as a complainant, respondent, or witness. The standard of evidence used to determine responsibility is the preponderance of the evidence standard.

Within fifteen (15) business days ~~of~~ after TACMO sends the expiration of the timeframe for investigation report to the parties ~~to submit a written response to the evidence or an accurate description of it,~~ the decisionmaker, who will ~~notify~~ not be the same person as the Coordinator

or investigator, will simultaneously send the parties in writing of the a written determination of whether ~~sex discrimination~~sexual harassment occurred including the rationale for such. The written determination, will include:

- The allegations of sexual harassment;
- A description of the procedural steps taken including any notifications to the parties, interviews with parties and witnesses, site visits, and methods used to gather other evidence;
- The findings of facts supporting the determination;
- The conclusions regarding the application of TACMO's code of conduct to the facts;
- The decision and rationale for each allegation;
- Any recommended disciplinary sanctions for the respondent, and whether remedies designed to restore or preserve equal access to the education program or activity will be provided to the complainant; and
- The procedures and permissible bases for ~~the complainant and respondent to appeal.~~ appeals.

Appeal of the Determination of Responsibility

Should a party find TACMO's determination unsatisfactory, theThe determination regarding responsibility becomes final either on the date that TACMO provides the parties with the written appeal decision, if an appeal is filed, or if an appeal is not filed, the date on which an appeal would no longer be considered timely.

Appeals

Either party may, within five (5) business days of ~~notice~~their receipt of TACMO's determinationwritten determination of responsibility or dismissal of a formal complaint of sexual harassment, submit a written appeal to the Chair of the TACMO Board, who will serve as the decisionmaker for the appeal or designate a decisionmaker for the appeal. ~~The decisionmaker for the appeal must not have taken part in the investigation of the allegations.~~

The complainant and respondent may only appeal from a determination regarding responsibility or TACMO's dismissal of a formal complaint of sexual harassment or any allegations therein, on one or more of the following bases:

- Procedural irregularity that affected the outcome of the matter;
- New evidence that was not reasonably available at the time the determination regarding responsibility or dismissal was made, that could affect the outcome of the matter; or
- The Coordinator, investigator(s), or decisionmaker(s) had a conflict of interest or bias for or against complainants or respondents generally or the individual complainant or respondent that affected the outcome of the matter.

The decisionmaker for the appeal will not be the same person as the Coordinator, the investigator or the initial decisionmaker.

The decisionmaker for the appeal will: 1) notify the other party of the appeal in writing; 2) implement appeal procedures equally for the parties; 3) allow the parties to submit a written statement in support of, or challenging, the outcome within five (5) business days of ~~the appeal~~ ~~or~~ notice of the appeal; and 4) within fifteen (15) business days of the appeal, ~~issue~~ provide a written decision simultaneously to the parties describing the result of the appeal and the rationale for the result.

Consequences

Students or employees who engage in misconduct prohibited by this Policy, knowingly make false statements or knowingly submit false information during the grievance process, may be subject to disciplinary action up to and including expulsion from TACMO or termination of employment. If there is a determination that ~~sex discrimination~~ sexual harassment occurred, the Coordinator ~~or designee will coordinate the provision and is responsible for effective~~ implementation of any remedies ~~and/or disciplinary sanctions ordered by TACMO including notification to the complainant of any such disciplinary sanctions. The Coordinator will take appropriate prompt and effective steps to ensure that sex discrimination does not continue or recur within TACMO's education program or activity.~~

~~No party, witness, or other person participating in TACMO's grievance procedures will be disciplined for making a false statement or for engaging in consensual sexual conduct based solely on TACMO's determination whether sex discrimination occurred.~~

Student Pregnancy and Related Conditions

~~TACMO will not discriminate against any student or applicant based on their current, potential, or past pregnancy or related conditions. For more information about policies and procedures applicable to employees who are pregnant or have a related condition, please refer to the TACMO employee handbook.~~

~~When a student, or a person who can legally act on behalf of the student, informs any employee of the student's pregnancy or related condition, unless the employee reasonably believes that the Coordinator has already been notified, the employee must promptly:~~

- ~~• Provide that person with the Coordinator's contact information; and~~
- ~~• Inform that person that the Coordinator can coordinate specific actions to prevent sex discrimination and ensure the student's equal access to TACMO's education programs and activities.~~

~~If a student, or a person who has a legal right to act on behalf of the student, notifies the Coordinator of the student's pregnancy or related condition, the Coordinator or designee must promptly:~~

- ~~● Inform the student, and if applicable, the person who notified the Coordinator of the student's pregnancy or related conditions and has a legal right to act on behalf of the student, of TACMO's obligations under:
 - ~~○ 34 C.F.R. § 106.40(b)(1) through (5), which relates to the rights of students who are pregnant or have a related condition; and~~
 - ~~○ 34 C.F.R. § 106.44(j), which includes rules on disclosures of personal information;~~~~
- ~~● Provide TACMO's Title IX notice of nondiscrimination; and~~
- ~~● Consult with the student about potential reasonable modifications to policies, practices, or procedures as necessary to prevent sex discrimination and ensure equal access, and if the student accepts an offered reasonable modification, implement the modification.~~

~~A student who is pregnant or has a related condition will be provided with a lactation space other than a bathroom, that is clean, shielded from view, free from intrusion from others, and may be used for expressing breast milk or breastfeeding as needed.~~

~~A student who is pregnant or has a related condition may voluntarily take a leave of absence for the time deemed medically necessary by the student's licensed healthcare provider, or if the student so chooses, the time allowed under any TACMO leave policy for which the student qualifies. A pregnant or parenting student is entitled to eight weeks of parental leave, which the student may take before the birth of the student's infant if there is a medical necessity and after childbirth during the school year in which the birth takes place, inclusive of any mandatory summer instruction, in order to protect the health of the student who gives or expects to give birth and the infant, and to allow the pregnant or parenting student to care for and bond with the infant.~~

~~Upon the student's return from leave, the student will be reinstated to the academic status, and, as practicable, to the extracurricular status that the student held when the leave began. The student will not be required to provide any kind of certification demonstrating their ability to physically participate in any class, program, or extracurricular activity unless:~~

- ~~● The certified level of physical ability or health is necessary for participation in the class, program, or extracurricular activity;~~
- ~~● Such certification is required of all students participating in the class, program, or extracurricular activity; and~~
- ~~● The information obtained is not used as a basis for sex discrimination.~~

~~Students who are pregnant or have a related condition will not be required to provide supporting documentation unless necessary and reasonable to determine reasonable modifications or additional actions related to lactation space, leaves of absence, or voluntary access to any available separate and comparable portion of the program.~~

Training

All supervisors of staff will receive sexual harassment training within six (6) months of their assumption of a supervisory position and will receive further training once every two (2) years thereafter. All ~~employees, Title IX Coordinators and designees, investigators, decisionmakers, facilitators of the and any person who facilitates a Title IX informal resolution process, and other persons who are responsible for implementing TACMO's grievance procedures or have the authority to modify or terminate supportive measures~~ will receive Title IX ~~and sexual harassment~~ training and/or instruction concerning sexual harassment as required by law.

Recordkeeping

TACMO will maintain the following records for at least seven (7) years:

- ~~• For each complaint of sex discrimination, records documenting the informal resolution process or the grievance procedures, and the resulting outcome.~~
- ~~• For each notification the Coordinator receives of information about conduct that reasonably may constitute sex discrimination, records documenting the actions TACMO took to meet its obligations under 34 C.F.R. § 106.44.~~
- Records of each sexual harassment investigation, including any determination of responsibility; any audio or audiovisual recording or transcript; any disciplinary sanctions imposed on the respondent; and any remedies provided to the complainant;
- Records of any appeal of a formal complaint or sexual harassment and the results of that appeal;
- Records of any informal resolution of a formal complaint or sexual harassment and the results of that informal resolution;
- ~~• All materials used to provide required train Title IX training. TACMO will make these training materials available upon request for inspection by members of the public. Coordinators, investigators, decisionmakers, and any person who facilitates an informal resolution process; and~~
- Records of any actions, including any supportive measures, taken in response to a report or formal complaint of sexual harassment.

The above records will be maintained in a secure location until destroyed in accordance with applicable laws and regulations.

TITLE IX SEX DISCRIMINATION AND HARASSMENT COMPLAINT FORM

Your Name: _____ Date: _____

Email Address: _____

Date of Alleged Incident(s): _____

Name of Person(s) you have a complaint against: _____

List any witnesses that were present: _____

Where did the incident(s) occur? _____

Please describe the events or conduct that are the basis of your complaint by providing as much factual detail as possible (i.e., specific statements and conduct; what, if any, physical contact was involved; any verbal statements etc.) (Attach additional pages, if needed):

I hereby authorize TACMO to disclose the information I have provided as it finds necessary in pursuing its investigation. I hereby certify that the information I have provided in this complaint is true and correct and complete to the best of my knowledge and belief. I further understand that providing false information in this regard could result in disciplinary action up to and including termination or expulsion from TACMO.

Signature of Complainant

Date: _____

Board Policy #: [INSERT]24-003
Adopted/Ratified: September 17, 2024
Revision Date: [INSERT]

Print Name

To be completed by TACMO:

Received by: _____ Date: _____

Follow up Meeting with Complainant held on: _____

DRAFT

Speech & Language Pathology Assistant

Job Title: Speech & Language Pathology Assistant

Job Purpose:

Under the direction of the Speech & Language Pathologist, the Speech & Language Pathology Assistant assists certificated staff in educational activities for students requiring speech therapy. They assist in maintaining appropriate activities and an environment that enables children to learn and contribute talents to create an excellent program and positive school culture at the charter schools within The Academies Charter Management Organization.

Essential Job Functions:

- Under the direction of the Speech & Language Pathologist, provide individual and small group speech therapy for students
- Assist in the screening of student with speech disorders
- May, with training and supervision, as directed, administer but not interpret speech screenings
- Provide drill, practice and production of correct speech sounds and grammar
- Monitor corrected speech and language of students
- Assist supervisor to follow Individual Educational Plans (IEP's) for each student to develop daily or weekly instructional activities
- Create, prepare, order, distribute and present materials and supplies to obtain the educational objectives of the students
- Responsibly perform a variety of instructional services and clerical support activities
- Alert the Speech & Language Pathologist and appropriate staff to the special needs, progress and behavior of students
- Assist in maintaining the therapy space as a sanitary, safe, orderly, attractive and positive learning environment
- Assure the health and safety of students, providing supervision in classroom and non-classroom school settings and at various school functions
- Immediately recognize, report and correct unsafe conditions
- Assist certificated staff in completing forms, reports and other paperwork
- Assist in preparing documents and reports, maintain records and perform routine clerical tasks such as typing, computer operation, filing and photocopying
- Use sound judgement and initiative in working with students
- Perform other related duties, as assigned

Job Qualifications:

Education/Certification

- High school graduate or equivalent (required)
- Associate's or Bachelor's degree in approved Speech-Language Pathology Assistant Program or hold a valid Speech-Language Pathology Assistant Registration through the California Speech-Language Pathology Board (required)
- Possess a valid California driver license and maintain insurability (required)
- Must be able to provide your own reliable transportation to work sites within The Academies' charter schools (required)

Experience

- Prior job-related experiences working with children in a school setting (required)
- Prior coursework related to the speech and language needs of children (required)
- Experience working with children with special needs (preferred)

Knowledge/Skills

- Proper English usage, grammar, vocabulary, spelling and punctuation; English word enunciation and pronunciation, speech anatomy
- Correct usage of speech and language patterns, and oral communications, including basic linguistics
- Basic concepts of child growth, development and behavior characteristics, particularly pertaining to the special needs and limitations of individuals requiring speech therapy
- General classroom procedures, purposes, goals and methods of education
- Routine record management systems and procedures
- Positive discipline and behavior management techniques
- An enthusiastic willingness to support the educational philosophy of The Academies CMO.
- A commitment to the mission of The Academies CMO

Ability to:

- Work with children with disabilities
- Follow written and verbal instructions
- Hear and speak to communicate effectively with coworkers, students, and the public
- Working knowledge of school operations and procedures
- Be a positive role model for students
- Demonstration of caring about students and their success in learning
- Establish and maintain positive and effective working relationships with students, teachers, co-workers, and the public
- Word-process and use suitable computer software applications
- Operate a copier, laminator, and similar school machines
- Familiarity with or willingness to be trained in instructional methodology and procedural compliance
- A proactive and effective approach to student discipline aligned with the school's discipline policies
- Effective conflict resolution skills
- Integrity in all his/her dealings with the school community; is respectful, thoughtful, honest, and fair
- Follow established procedures in an emergency situation
- Carry out responsibilities of being a mandated reporter

Abilities/Environment

- Physically and mentally able to perform the essential duties of a position without hazard to themselves or others
- Ability to sit, stand, walk, bend, stoop, kneel, perform grasping and handling motions and torso rotations on a continuous basis
- Lift and carry 20 pounds of materials; reach in all directions
- Adequate sight or corrected vision for the purpose of reading directions and printed or written materials
- Dexterity of hands and fingers to operate instructional equipment
- Classroom and outdoor environment, adverse weather conditions.

The Academies Charter Management Organization Board of Directors will consider candidates for the Speech & Language Pathology Assistant position based upon a combination of education/certifications, experience, skills, knowledge and/or abilities, and mission fit.