



TACMO Board Meeting - December 10, 2024 Agenda

Dec 10th 2024 6:30pm - 8:30pm

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: Core Academic Teacher, Instructional Aides, Special Education Aide, Behavior Technician Aide, and After School Program Aides**

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 November 19, 2024 (Enc. No. 1)**

 [TACMO BOD 11192024 Meeting Minutes DRAFT.pdf](#)

4.2.2 Donation Recognition (Enc. No. 2)

 [Donations December 2024.pdf](#)

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

 [Month 4 BOA Attendance Report.pdf](#)

 [Month 4 Attendance Report SVA.pdf](#)

5. PUBLIC RECOGNITION/PROCLAMATIONS/ACTION

5.1. Proclamation Honoring the Service & Dedication of Teacher Representative, Cristina Johnson (Enc. No. 4)

 [Proclamation for Cristina Johnson.pdf](#)

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. Superintendent Report

7.1.1 AB 3216- Phone Free School Act (Enc. No. 5)

 [AB 3216 Enclosure 1.pdf](#)

 [AB3216 Enclosure 2.pdf](#)

7.1.2 California School Dashboard (Enc. No. 6)

 [California School Dashboard.pdf](#)

7.2. Teacher Representative Report


7.3. Human Resources Director Report

7.3.1 Classified Recruitment Virtual Fair November 21, 2024

7.4. Operations Director Report

7.5. Principal Report

7.5.1 2024 California School Dashboard & CAASPP Data for Blue Oak Academy (Enc. No. 7)

 [Blue Oak Academy 2024 Dashboard.pdf](#)

 [2024 CAASPP Scores .pdf](#)

7.5.2 2024 California School Dashboard & CAASPP Data for Sycamore Valley Academy (Enc. No. 8)

 [Sycamore Valley Academy 2024 Dashboard.pdf](#)

 [2024 CAASPP Scores .pdf](#)

7.6. Board Member Report

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. 9) ACTION

 [TACMO Dec 24 Board Presentation-FY25 Oct and First Interim.pdf](#)

9.2. 2024-2025 1st Interim Reports for Blue Oak Academy and Sycamore Valley Academy (Enc. No. 10) ACTION


 [Blue Oak Academy 2024-25 1st Interim Report.pdf](#)

 [Sycamore Valley Academy 2024-25 1st Interim Report.pdf](#)

9.3. Audit Reports from CliftonLarsonAllen LLP for 2023-2024 (Enc. No. 11) ACTION

 [TACMO Audit Report Draft UPDATED - 12.5.24.pdf](#)

9.4. Salary Schedules update for CA Minimum Wage increase effective January 1, 2025 (Enc. No. 12) ACTION

 [DRAFT 2024-25 Salary Schedules_CMO \(rev. 12-24, eff. 01-25\).pdf](#)

9.5. 2025-2026 Academic Calendar (Enc. No. 13) ACTION

 [DRAFT 2025-26 CMO Academic Calendar.pdf](#)


9.6. 2025-2026 Calculation of Instructional Minutes (Enc. No. 14) ACTION

 [DRAFT CALCULATION OF INSTRUCTIONAL MINUTES FOR 2025-26.pdf](#)

9.7. 2024-25 TACMO TCOE Agency Agreement for New Teacher & Leadership Development for Induction Support (Enc. No. 15) ACTION

 [2024-25 TACMO TCOE Agency Agreement for New Teacher & Leadership Development for Induction Support \(#250639\).pdf](#)

9.8. 2024-25 TACMO TCOE Agency Agreement for New Teacher & Leadership Development for Intern Support (Enc. No. 16) ACTION

 [2024-25 TACMO TCOE Agency Agreement for New Teacher & Leadership Development for Intern Support \(#250770\).pdf](#)

10. ADJOURNMENT

10.1. Request for future Board Agenda items

10.2. The next The Academies CMO board meeting: January 21, 2025 at 6:30 PM.

END
8:30pm



TACMO BOARD MEETING NOVEMBER 19, 2024

Minutes



TUESDAY, NOVEMBER 19, 2024

6:30 PM – 8:30 PM PDT

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

IN ATTENDANCE:

Donya Ball, Sheridyn Blain, Shauna Dolin, Cristina Gutierrez, Marilou Monsivais, Corey Morse,
Stacey Nelson, Harold Rollin, Staci Soares, Mackenzie Souza, Alex Tietjen, Alexis Vance,
Craig Wheaton

1. OPENING BUSINESS

Others in attendance: Gina Ananian, Sarah Cassaday Esq., Jennifer Denham, Devon Enos, Justine Esquivel, Erica Galindo, Janell Geiger, Kristina Gravitt, Cristina Johnson, Veronica Johnson, Jacob Martinez, Lori Poggione, Mackenzie Souza, Judah Tanner, Alexis Vance, Laurie

1.1. CALL PUBLIC SESSION TO ORDER

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

1.2. ADA ACCOMMODATIONS

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1.3. IDENTIFY CLOSED SESSION TOPICS OF DISCUSSION

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 was no public comment this evening.

1.5. ADJOURN TO CLOSED SESSION

Rollin adjourned to closed session at 6:33 PM.

2. CLOSED SESSION

2.1. Conference with Labor Negotiators (§54957.6)

Agency designated representatives: Sarah Cassady, Esq.

Employee organization: CTA

3. REGULAR SESSION RECONVENED

3.1. CALL PUBLIC SESSION TO ORDER

Rollin called public session back to order at 7:16 PM.

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

There was no action to report.

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.

There was no public comment this evening.

4. CONSENT AGENDA

Rollin identified items 4.1 & 4.2.

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 September 17, 2024 & special board meeting on October 16, 2024 (Enc. No. 1)

4.2.2. Approval of the September 2024 & October 2024 Check Register Report (Enc. No. 2)

4.2.3. Donation Recognition (Enc. No. 3)

4.2.4. Monthly Attendance Reports for BOA and SVA (Enc. No. 4)

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

Blain: Reported the mixed feelings of BOA parents with the departure of Stephanie Keck and the reassignment of Julie Ream. Parent concerns seems to be offset by the excitement of the change.

Tietjen: Attended BOA's Turkey Trot; it was fun and the kids really enjoyed it.

Gutierrez: Nothing to report

Monsivias: Nothing to report

Wheaton: CSBA is coming up in a couple weeks and he is excited about his first time attending as a Board Member.

Rollin: Looking forward to attending the SVA Turkey Trot. Thankful and humbled to be working with fellow board members and admin.

7.2. Superintendent Report

7.2.1. 2025 Board Meeting Dates (Enc. No. 5)

Dr. Ball presented the proposed 2025 Board Meeting dates so Board members can add them to calendars. Regular Board meetings will continue to be on the third Tuesday of each month, and Special Board meeting dates will be communicated in the future.

7.2.2. Strategic Planning Implementation Year 1 Update (Enc. No. 6)

Dr. Ball reported the team is on track with the Strategic Planning process. The upcoming February Board meeting will be the mid-year work study. The team has been working through year 1 action plans and already have data to show we have met the enrollment and waitlist targets.

7.3. Principal Report

7.3.1. Classroom acceleration/extension opportunities for gifted learners at Blue Oak Academy

Staci Soares thanked the PTO for a successful first annual Turkey Trot at BOA, wish special thanks to Gina Ananian. Soares presented the gifted ed opportunities this fall and the next steps to the process.

Gutierrez commented on the presentation and noted that it is nice to see the outcomes of the strategic plan in action and receive an update on the gifted education focus.

7.3.2. Classroom acceleration/extension opportunities for gifted learners at Sycamore Valley Academy

Corey Morse presented the similar strategies being used at SVA and noted they are working to meet the needs of all students and understanding areas of growth. Morse went over the summary or strategies being used and the next steps in the process.

Gutierrez commented on the presentation and how nice it is to see the lessons going on in the classroom and images of teachers being so engaged. She loves the collaboration happening on campus.

Rollin thanked both principals for their presentations.

7.4. Operations Director Report

No report.

7.5. Human Resources Director Report

No report.

7.6. Teacher Representative Report

Cristina Johnson expressed gratitude to have served as the teacher liaison over the last several years and excitedly announced that we will be moving from one to two teacher representatives, (one from each school.) She will plan to introduce them at the upcoming December Board meeting. The teachers are working to establish a more formal collaboration between teachers, staff, and board.

Rollin thanked Johnson for the past several years of service in the teacher liaison role and expressed deep appreciation. The other board members agreed.

Blain commented from a parent's perspective that Johnson has been a constant source of support and encouragement in this role. The parents see and appreciate Johnson.

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. 7) ACTION

Meagan Miller of Edtec presented the monthly financials including: 2024-25 forecast summary, increase to total operating income, 2024-25 current forecast vs. previous forecast, monthly cash balance, accounts payable aging, and FY25 enrollment and attendance.

Blain asked for clarification regarding the acronym LCFF.

Miller responded: Local Control Funding Formula, which is the funding schools receive based on enrollment, attendance, and demographics.

Tietjen moved to approve the Monthly Financials; Gutierrez seconded; Approved 6-0.

9.2. Williams Case Verification of Blue Oak Academy, California Education Code- Section 1240 (Enc. No. 8)

Dr. Ball presented the audit and let the board know Blue Oak Academy met all requirements.

Rollin expressed gratitude to Soares and Vance for their work with the facilities audit.

10. ADJOURNMENT

Rollin adjourned the meeting at 8:01 PM.

10.1. Request for future Board Agenda items

10.2. The next The Academies CMO board meeting: December 10, 2024 at 6:30 PM.



Thank you so much for your donation!

Gifts like yours help us further our mission and ensure the vitality of this exciting educational option in our community. On behalf of the entire team of founders, The Academies Board of Directors, and our students, who are the beneficiaries of your generosity, we extend our warm thanks for your support.

DONOR'S NAME: Cristina Johnson

AMOUNT DONATED: \$20.00

No goods or services were provided in return for this gift.

Received by *Donya Ball* December 2, 2024
Dr. Donya Ball, Superintendent

The Academies Charter Management Organization Tax ID #: 37-1638700

The mission of our schools is to provide a rich, meaningful education in a nurturing environment, where students are continually challenged and their natural curiosity, creativity, and talents can thrive. Our school is a collaborative community of educators and families working together to help our students grow into virtuous, courageous, and intelligent citizens, equipped with a love of learning and a love of life, and eager to contribute to a better world.

The Academies charter schools model transformative change in education by elevating expectations of learning and growth. With grit, tenacity, and empathy, we improve the world around us by embracing challenges as problem-solvers. We create an inclusive community with access to rigorous and enriching educational experiences that challenge and support individuals to achieve their personal best and realize new opportunities.

Attendance Summary By Grade

Blue Oak Academy
11/04/2024 to 11/29/2024 = 12 school days

Grade Level	Carry Fwd	Gain	Mult Gain	Loss	Ending	Actual Days	OffTrack	Days N/E	Days Absent	Days Attd	ADA	ADA %
-1	39	1	0	0	40	480	0	0	55.00	425.00	35.42	88.54%
0	54	0	0	0	54	648	0	0	43.00	605.00	50.42	93.36%
Subtotal	93	1	0	0	94	1128	0	0	98.00	1030.00	85.84	91.31%
1	42	0	0	0	42	504	0	0	29.00	475.00	39.58	94.25%
2	46	0	0	0	46	552	0	0	34.00	518.00	43.17	93.84%
3	41	0	0	0	41	492	0	0	29.00	463.00	38.58	94.11%
Subtotal	129	0	0	0	129	1548	0	0	92.00	1456.00	121.33	94.06%
4	44	0	0	0	44	528	0	0	32.00	496.00	41.33	93.94%
5	43	0	0	0	43	516	0	0	32.00	484.00	40.33	93.80%
6	41	0	0	0	41	492	0	0	24.00	468.00	39.00	95.12%
Subtotal	128	0	0	0	128	1536	0	0	88.00	1448.00	120.66	94.27%
7	49	0	0	0	49	588	0	0	46.00	542.00	45.17	92.18%
8	31	0	0	0	31	372	0	0	31.00	341.00	28.42	91.67%
Subtotal	80	0	0	0	80	960	0	0	77.00	883.00	73.59	91.98%
Grand Total	430	1	0	0	431	5172	0	0	355.00	4817.00	401.42	93.14%

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

Signed _____

Date 12-3-24

Report Calculations

$((\text{Carry Fwd} + \text{Gain} - \text{Mult. Gain}) \times \text{School Days}) = \text{Actual Days}$

$\text{Actual Days} - (\text{Off Track} + \text{Days N/E} + \text{Days Absent}) = \text{Days Attd}$

$[\text{Days Attd} / (\text{Actual Days} - \text{Off Track} - \text{Days N/E})] \times 100 = \text{ADA\%}$

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

Attendance Summary By Grade

Sycamore Valley Academy
11/04/2024 to 11/29/2024 = 12 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	288	0	0	19.00	269.00	22.42	93.40%
0	39	0	0	1	38	468	0	10	38.00	420.00	35.00	91.70%
Subtotal	63	0	0	1	62	756	0	10	57.00	689.00	57.42	92.36%
1	45	0	0	1	44	540	0	10	31.00	499.00	41.58	94.15%
2	43	0	0	0	43	516	0	0	28.00	488.00	40.67	94.57%
3	44	0	0	0	44	528	0	0	20.00	508.00	42.33	96.21%
Subtotal	132	0	0	1	131	1584	0	10	79.00	1495.00	124.58	94.98%
4	45	0	0	1	44	540	0	4	23.00	513.00	42.75	95.71%
5	44	0	0	1	43	528	0	4	35.00	489.00	40.75	93.32%
6	44	0	0	1	43	528	0	2	0.00	515.00	42.92	97.91%
Subtotal	133	0	0	3	130	1596	0	10	58.00	1517.00	126.42	95.65%
7	47	0	0	0	47	564	0	0	0.00	558.00	46.50	98.94%
8	42	0	0	0	42	504	0	0	0.00	499.00	41.58	99.01%
Subtotal	89	0	0	0	89	1068	0	0	0.00	1057.00	88.08	98.97%
Grand Total	417	0	0	5	412	5004	0	30	194.00	4758.00	396.50	95.66%

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

Signed Joy George

Date 12/3/24

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.]



PROCLAMATION HONORING THE SERVICE AND DEDICATION OF CRISTINA JOHNSON

WHEREAS, Cristina Johnson has distinguished herself with exemplary dedication and steadfast commitment as the Teacher Representative for The Academies Charter Management Organization (TACMO) for the past ten (10) years; and

WHEREAS, Cristina has served as an invaluable liaison between the teachers and the Board, ensuring that the voices and perspectives of educators were effectively communicated and integrated into board decisions; and

WHEREAS, through her diligent efforts, Cristina has presented evidence-based academic focus areas at Board meetings, highlighting key priorities and actionable insights to promote the academic success of students; and

WHEREAS, her tireless dedication to fostering open communication and mutual understanding between the teaching staff and the Board has significantly strengthened the organizational culture of TACMO; and

WHEREAS, Cristina's unwavering commitment to educational excellence and her advocacy for teachers' professional growth have profoundly impacted the teaching and learning environment within TACMO schools; and

WHEREAS, her enduring service and collaborative approach have exemplified the core values of teamwork, integrity, and a shared vision for student achievement and organizational success;

NOW, THEREFORE, the Board of Directors of The Academies Charter Management Organization does hereby express its sincere appreciation and gratitude to Cristina Johnson for her decade of extraordinary dedication and service as Teacher Representative. Her exceptional contributions have left an indelible mark on TACMO and its mission. We look forward to Cristina continuing to serve in the organization and remaining actively involved in advancing TACMO's mission and goals. We extend our heartfelt wishes to Cristina for continued success and fulfillment in all her future endeavors.

The Academies Charter Management Organization

Dated: December 10, 2024

By:

A handwritten signature in blue ink, appearing to read 'Harold L. Rollin', written over a horizontal line.

Harold L. Rollin,
Board Chair

Assembly Bill No. 3216

CHAPTER 500

An act to amend Section 48901.7 of the Education Code, relating to pupils.

[Approved by Governor September 23, 2024. Filed with
Secretary of State September 23, 2024.]

LEGISLATIVE COUNSEL'S DIGEST

AB 3216, Hoover. Pupils: use of smartphones.

Existing law authorizes the governing body of a school district, a county office of education, or a charter school to adopt a policy to limit or prohibit the use by its pupils of smartphones while the pupils are at a schoolsite or while the pupils are under the supervision and control of an employee or employees of that school district, county office of education, or charter school. Existing law, however, specifies circumstances in which a pupil may not be prohibited from possessing or using a smartphone.

This bill would instead require the governing body of a school district, a county office of education, or a charter school to, by July 1, 2026, develop and adopt, and to update every 5 years, a policy to limit or prohibit the use by its pupils of smartphones while the pupils are at a schoolsite or while the pupils are under the supervision and control of an employee or employees of that school district, county office of education, or charter school, as provided. By imposing additional duties on local educational agencies, the bill would constitute a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to the statutory provisions noted above.

The people of the State of California do enact as follows:

SECTION 1. This act shall be known, and may be cited, as the Phone-Free Schools Act.

SEC. 2. The Legislature finds and declares all of the following:

(a) There is growing evidence that unrestricted use of smartphones by pupils at elementary and secondary schools during the schoolday interferes with the educational mission of the schools, lowers pupil performance,

particularly among low-achieving pupils, promotes cyberbullying, and contributes to an increase in teenage anxiety, depression, and suicide.

(b) In September 2018, France adopted a nationwide smartphone ban in all primary and middle schools in order to promote pupil achievement and healthy social development.

(c) The London School of Economics and Political Science published a May 2015 study that found that test scores improved significantly at schools that banned mobile phone use, and that the most significant gains in pupil performance were made by the most disadvantaged and underachieving pupils. The study concluded that “schools could significantly reduce the education achievement gap by prohibiting mobile phone use in schools.”

(d) Dr. Jean Twenge, who is a professor of psychology at San Diego State University, published a book in 2017 entitled “iGen,” which presents evidence of an increase in depression and suicide among American teenagers that may be caused by increased mobile device screen time and social media use. According to Dr. Twenge, grade 8 pupils who spend 10 or more hours per week on social media are 56 percent more likely to describe themselves as unhappy than those who devote less time to social media. Moreover, teenagers who spend three hours per day or more on electronic devices are 35 percent more likely to demonstrate risk factors for suicide, such as suicidal ideation, and teenagers who spend five or more hours per day on their devices are 71 percent more likely to demonstrate a risk factor for suicide.

(e) Research demonstrates that the use of cell phones by pupils during school operating hours can create significant distractions resulting in negative effects on their academic performance and mental health. Additionally, the presence of cell phones and related technologies in classrooms may not only detract from pupils’ academic performance, but also contribute to higher rates of academic dishonesty and cyberbullying.

(f) In 2015, Spain enacted a ban on mobile phones in school settings, showing an increase of pupils’ test scores as well as a documented decrease in incidences of bullying.

(g) A study completed by Louis-Philippe Beland and Richard Murphy in 2016 on the impact of cell phones on pupils’ academic performance reported that when cell phones were banned from classrooms, standardized test scores went up approximately 6 percent on average and more than 14 percent for low-achieving pupils.

(h) Using pupil data from England, the results from a 2015 research paper published in the Labour Economics journal suggest that after schools banned mobile phones, test scores of pupils 16 years of age increased by 6.4 percent of a standard deviation, or the equivalent to adding five days to the school year or an additional hour per week.

SEC. 3. Section 48901.7 of the Education Code is amended to read:

48901.7. (a) The governing body of a school district, a county office of education, or a charter school shall, no later than July 1, 2026, develop and adopt, and shall update every five years, a policy to limit or prohibit the use by its pupils of smartphones while the pupils are at a schoolsite or while the pupils are under the supervision and control of an employee or

employees of that school district, county office of education, or charter school. The goal of the policy shall be to promote evidence-based use of smartphone practices to support pupil learning and well-being. The development of the policy shall involve significant stakeholder participation in order to ensure that the policies are responsive to the unique needs and desires of pupils, parents, and educators in each community. The policy may also include enforcement mechanisms that limit access to smartphones.

(b) Notwithstanding subdivision (a), a pupil shall not be prohibited from possessing or using a smartphone under any of the following circumstances:

(1) In the case of an emergency, or in response to a perceived threat of danger.

(2) When a teacher or administrator of the school district, county office of education, or charter school grants permission to a pupil to possess or use a smartphone, subject to any reasonable limitation imposed by that teacher or administrator.

(3) When a licensed physician and surgeon determines that the possession or use of a smartphone is necessary for the health or well-being of the pupil.

(4) When the possession or use of a smartphone is required in a pupil's individualized education program.

(c) This section does not authorize monitoring, collecting, or otherwise accessing any information related to a pupil's online activities.

SEC. 4. If the Commission on State Mandates determines that this act contains costs mandated by the state, reimbursement to local agencies and school districts for those costs shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code.

Sep 23, 2024

Governor Newsom signs legislation to limit the use of smartphones during school hours

What you need to know: Governor Gavin Newsom today signed Assembly Bill 3216, the Phone-Free School Act, to require every school district, charter school and county office of education to develop a policy limiting the use of smartphones by July 1, 2026.

Sacramento, California – Building on his **calls** for school districts to restrict the use of smartphones on school campuses, Governor Gavin Newsom today signed Assembly Bill 3216, the Phone-Free School Act, to require every school district, charter school and county office of education to adopt a policy limiting or prohibiting the use of smartphones by July 1, 2026. Authored by Assemblymembers Josh Hoover, David Alvarez, Josh Lowenthal, and Al Muratsuchi, the bipartisan legislation will support the mental health, academic success, and social wellbeing of California's students.

“We know that excessive smartphone use increases anxiety, depression, and other mental health issues – but we have the power to intervene. This new law will help students focus on academics, social development, and the world in front of them, not their screens, when they’re in school.”

Governor Gavin Newsom

“Reducing phone use in schools is essential for minimizing digital distractions and making space for stronger and more meaningful in-person connections. AB 3216 isn't only about classroom instruction, it's about protecting the mental health and social and emotional well-being of California's kids.”

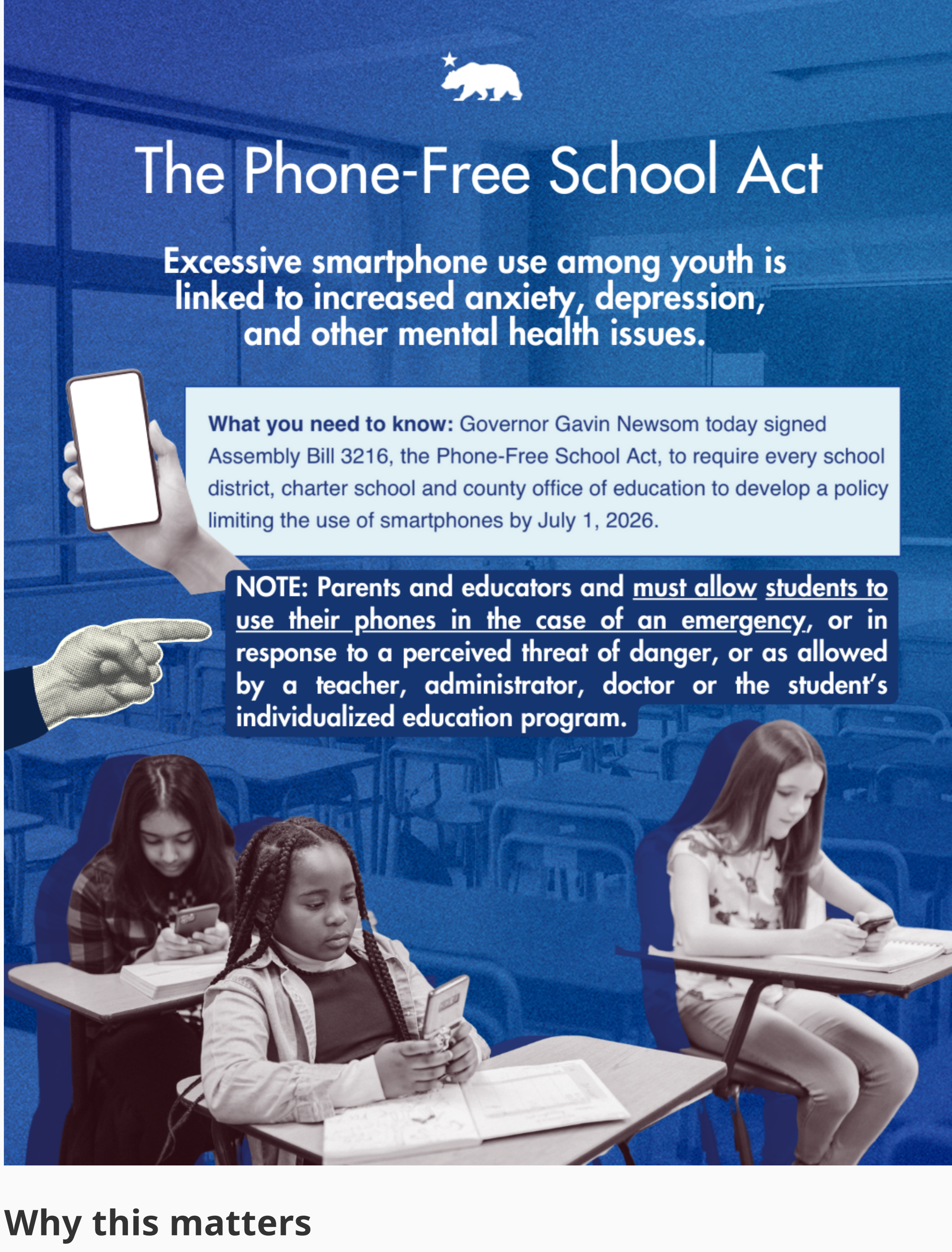
First Partner Jennifer Siebel Newsom

How we got here

In 2019, Governor Newsom signed AB 272 (Muratsuchi) into law, which specified that school districts have the authority to regulate the use of smartphones during school hours. This legislation was a crucial first step in efforts to minimize distractions and foster a more conducive environment for our students to learn. In June, the Governor announced efforts to restrict the use of smartphones during the school day.

Maintaining student safety

The development of the policies will involve significant stakeholder participation to ensure they are responsive to the unique needs and desires of the local students, parents and educators and must allow students to use their phones in the case of an emergency, or in response to a perceived threat of danger, or as allowed by a teacher, administrator, doctor or the student's individualized education program.



Why this matters

Excessive smartphone use among youth is linked to increased anxiety, depression, and other mental health issues. A recent Pew Research Center survey found that 72% of high school and 33% of middle school teachers report cell phone distractions as a major problem. Common Sense Media found that 97% of students use their phones during the school day for a median of 43 minutes. Combined with the U.S. Surgeon General's warning about the risks of social media, it is urgent to provide reasonable guardrails for smartphone use in schools.

Supporting smartphone free classrooms

Assemblyman Josh Hoover: “I appreciate the leadership of Governor Newsom and our bipartisan coalition of legislators that worked together to make the Phone-Free Schools Act a reality. AB 3216 is a major victory for protecting and improving the mental health and academic outcomes of students across California,” said Assemblyman Josh Hoover. “Research continues to demonstrate the potential harms of smartphone use among children. The growing use of these devices in a child's everyday life can contribute to lower test scores, anxiety, depression, and even suicide. I am proud our state is taking action to limit the use of smartphones during the school day and protect kids from these harms.”

Assemblymember Al Muratsuchi, Chair of the Assembly Education Committee: “I thank the Governor for signing AB 3216. California school districts should place limits on student smartphone use on campus during school hours, unless approved by teachers or administrators for academic, emergency, or other purposes. In 2019, I authored Assembly Bill 272, to encourage school districts to consider such limits. Since then, growing research shows excessive smartphone use not only interfering with learning but also contributing to teenage anxiety, depression, and cyberbullying. All school districts should develop their own appropriate policy to balance appropriate student use of smartphones at school with curbing the impact of excessive smartphone use on a student's educational, social, and emotional well-being.”

State Superintendent of Public Instruction Tony Thurmond: “AB 3216 represents an important opportunity to address the mental health of our students by restricting smartphones in schools. I have directly engaged with our students, parents, and educators as we have explored the need for this important change. I will continue to make sure that we hear the voices of our young people, their families, and our hardworking school staff as we implement smartphone restrictions across the state.”

Statewide efforts to support youth mental health

California is transforming our entire mental health and substance use disorder system, with a special focus on youth. For the youngest Californians, Governor Newsom developed the Master Plan for Kids' Mental Health to provide every Californian aged 0-25 with increased access to mental health and substance use disorder supports. The Master Plan also includes the Children and Youth Behavioral Health Initiative (CYBHI), a historic investment by the State of California that takes a “whole child” approach to address the factors that contribute to the mental health and well-being of our children and youth.

Categories: [First Partner](#), [Health care](#), [Press Releases](#), [Recent News](#), [Top Story](#)



- About
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- Organizational chart

- Initiatives
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- Building California's future
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- Heat Ready
- Ready for Wildfire
- Register to Vote
- Save Our Water

- Clemency & Parole
- Clemency
- Parole
- Rewards for unsolved cases



Getting to Know the California School Dashboard



The California School Dashboard (Dashboard) is an online tool designed to help communities across the state access important information about transitional kindergarten through grade twelve schools and districts. The Dashboard features easy-to-read reports on multiple measures of school success.

The Dashboard represents one of many steps taken over the past decade that have raised the bar for student learning, increased the focus on equity, and expanded the review of performance data to a specific set of state and local measures. For more information, please visit the [Dashboard website](#).

Twelve Measures of School Success

State Measures

Seven state measures allow for comparisons across schools and districts.

- **Academic Indicators (Academic—English Language Arts, Academic—Mathematics)**
- **Chronic Absenteeism Indicator**
- **College/Career Indicator**
- **English Learner Progress Indicator**
- **Graduation Rate Indicator**
- **Science Indicator**
- **Suspension Rate Indicator**

Results are presented for all districts, schools, and defined student groups (e.g., racial/ethnic groups, socioeconomically disadvantaged, English learners, long-term English learners, homeless, foster youth, and students with disabilities).

For the 2024 Dashboard, schools and districts receive one of five Performance Levels for each eligible state measure. The Performance Levels are determined using current year and prior year data and are represented by a color ranging from Red to Blue.



Red



Orange



Yellow



Green



Blue

Local Measures

Five local measures are based on information collected by districts, county offices of education, and charter schools.

- **Basic Conditions**
 - Teacher assignments, safe and clean buildings, instructional materials for all students
- **Implementation of Academic Standards**
- **School Climate Surveys**
 - Student safety, connection to the school
- **Parent Involvement and Family Engagement**
- **Access to Courses**

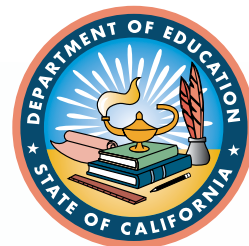
Districts receive one of **three** ratings for each of the local measures:

- **Met**
- **Not Met**
- **Not Met For Two or More Years**

School and student group information is not available for local measures.

For more information, please visit the [California Department of Education California School Dashboard and System of Support web page](#).

Contact the Analysis, Measurement, and Accountability Reporting Division by email at dashboard@cde.ca.gov.



Blue Oak Academy

Explore the performance of Blue Oak Academy under California's Accountability System.

Chronic Absenteeism Orange	Suspension Rate Yellow	English Learner Progress Orange	English Language Arts Yellow
Mathematics Orange	Basics: Teachers, Instructional Materials, Facilities STANDARD MET	Implementation of Academic Standards STANDARD MET	Parent and Family Engagement STANDARD MET
Local Climate Survey STANDARD MET	Access to a Broad Course of Study STANDARD MET		

Informational Purposes

Explore the following data elements presented for informational purposes only. These data are not used for accountability determinations.

Science

 No Performance Color in 2024

School Details

Optional Narrative Summary

Completed By Blue Oak Academy

The mission of our school is to engage every student in a manner which cultivates growth and nurtures their curiosity, creativity, and talents. Our collaborative community empowers students to grow into self-directed thinkers and virtuous citizens, equipped with a love of learning and a love of life; eager to contribute their gifts to a better, more equitable world.

NAME Blue Oak Academy	ADDRESS 28050 Road 148 Visalia, CA 93292-9297	WEBSITE http://www.blueoakacademy.org	GRADES SERVED K-8
CHARTER Yes	DASHBOARD ALTERNATIVE SCHOOLS STATUS No	LCAP Download the LCAP	

BLUE OAK ACADEMY

Student Population

Explore information about this school's student population.

Enrollment 414	Socioeconomically Disadvantaged 40.8%	English Learners 9.2%	Foster Youth 0%
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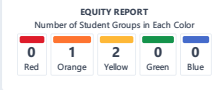
BLUE OAK ACADEMY

Academic Performance

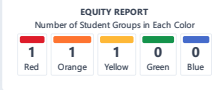
View Student Assessment Results and other aspects of school performance.

English Language Arts Yellow 36.7 points below standard	Mathematics Orange 80.1 points below standard	English Learner Progress Orange 50% making progress
--	--	--

Increased 5.8 Points ▲



Maintained -2.1 Points



Declined 2.9% ▼



Local Indicators

[LEARN MORE](#)

Implementation of Academic Standards

STANDARD MET

BLUE OAK ACADEMY

Academic Engagement

See information that shows how well schools are engaging students in their learning.

[LEARN MORE](#)

Chronic Absenteeism

Orange

16.3% chronically absent

Increased 2% ▲

EQUITY REPORT
Number of Student Groups in Each Color

Red	Orange	Yellow	Green	Blue
3	2	0	0	0

Local Indicators

[LEARN MORE](#)

Access to a Broad Course of Study

STANDARD MET

BLUE OAK ACADEMY

Conditions & Climate

View data related to how well schools are providing a healthy, safe and welcoming environment.

[LEARN MORE](#)

Suspension Rate

Yellow

2.9% suspended at least one day

Maintained 0.2%

EQUITY REPORT
Number of Student Groups in Each Color

Red	Orange	Yellow	Green	Blue
0	3	2	0	0

Local Indicators

[LEARN MORE](#)

Basics: Teachers, Instructional Materials, Facilities

STANDARD MET

[LEARN MORE](#)

Parent and Family Engagement

STANDARD MET

[LEARN MORE](#)

Local Climate Survey


STANDARD MET

BLUE OAK ACADEMY

Informational Purposes

Explore the following data elements presented for informational purposes only. These data are not used for accountability determinations.

[LEARN MORE](#)
Science



No Performance Color In 2024

13 points below standard

3.9 Points ▲

SBAC SCHOOL, COUNTY, STATE (NON COHORT MATCH)						
	% Met & Exceeded School 2023	% Met & Exceeded School 2024	School Growth Percentage	% Met & Exceeded County 2024	School/County Comparison	% Met & Exceeded State 2024
SBAC Language Arts						
3rd SVA	26	39	13	36	3	43
3rd BOA	26	16	-10		-20	
4th SVA	36	24	-12	34	-10	44
4th BOA	39	38	-1		4	
5th SVA	37	53	16	37	16	47
5th BOA	32	40	8		3	
6th SVA	44	36	-8	38	-2	46
6th BOA	29	24	-5		-14	
7th SVA	50	43	-7	40	3	47
7th BOA	48	49	1		9	
8th SVA	55	59	4	38	21	46
8th BOA		64			26	
SVA OVERALL ELA	40	42	2	40	2	47
BOA OVERALL ELA	34	36	2		-4	

COHORT MATCH 22/23 TO 23/24 (SAME GROUP OF STUDENTS)					
SVA ELA 2023	SVA ELA 2024	COHORT GROWTH PERCENTAGE	BOA ELA 2023	BOA ELA 2024	COHORT GROWTH PERCENTAGE
3rd	4th		3rd	4th	
26	24	-2	26	38	12
4th	5th		4th	5th	
36	53	17	39	40	1
5th	6th		5th	6th	
37	36	-1	32	24	-8
6th	7th		6th	7th	
44	43	-1	29	49	20
7th	8th		7th	8th	
50	59	9	48	64	16
SVA OVERALL GROWTH		4.4	BOA OVERALL GROWTH		6.25

	% Met & Exceeded School 2023	% Met & Exceeded School 2024	Growth Percentage	% Met & Exceeded County 2024	School/County Comparison	% Met & Exceeded State 2024
SBAC Math						
3rd SVA	26	43	17	37	6	46
3rd BOA	33	25	-8		-12	
4th SVA	27	29	2	30	1	41
4th BOA	24	16	-8		-14	
5th SVA	21	28	7	24	4	35
5th BOA	20	25	5		1	
6th SVA	37	31	-6	25	6	34
6th BOA	10	13	3		-12	
7th SVA	31	28	-3	23	5	34
7th BOA	22	19	-3		-4	
8th SVA	32	34	4	20	14	32
8th BOA		19			-1	
SVA OVERALL	28	32	4	25	7	36
BOA OVERALL	22	19	-3		-6	

SVA MATH 2023	SVA MATH 2024	GROWTH
3rd	4th	
26	29	3
4th	5th	
27	28	1
5th	6th	
21	31	10
6th	7th	
37	28	-9
7th	8th	
31	34	3
SVA OVERALL GROWTH		1.6

BOA MATH 2023	BOA MATH 2024	GROWTH
3rd	4th	
33	16	-17
4th	5th	
24	25	1
5th	6th	
20	13	-7
6th	7th	
10	19	9
7th	8th	
22	19	-3
BOA OVERALL GROWTH		-3.4

	% Met & Exceeded School 2023	% Met & Exceeded School 2024	Growth Percentage	% Met & Exceeded County 2024	School/County Comparison	% Met & Exceeded State 2024
CAST (Science)						
5th SVA	33	35	2	21	14	33
5th BOA	30	33	3		12	
8th SVA	48	37	-11	19	18	29
8th BOA		32	N/A		13	
SVA OVERALL	39	36	-3	21	15	31
BOA OVERALL	30	32	2		11	

Sycamore Valley Academy

Explore the performance of Sycamore Valley Academy under California's Accountability System.

Chronic Absenteeism Yellow	Suspension Rate Yellow	English Learner Progress No Performance Color	English Language Arts Yellow
Mathematics Yellow	Basics: Teachers, Instructional Materials, Facilities STANDARD MET	Implementation of Academic Standards STANDARD MET	Parent and Family Engagement STANDARD MET
Local Climate Survey STANDARD MET	Access to a Broad Course of Study STANDARD MET		

Informational Purposes

Explore the following data elements presented for informational purposes only. These data are not used for accountability determinations.

Science

 No Performance Color in 2024

School Details

Optional Narrative Summary

Completed By Sycamore Valley Academy

The MISSION of our school is to engage every student in a manner which cultivates growth and nurtures their curiosity, creativity, and talents. Our collaborative community empowers students to grow into self-directed thinkers and virtuous citizens, equipped with a love of learning and a love of life; eager to contribute their gifts to a better, more equitable world.

NAME Sycamore Valley Academy	ADDRESS 6832 Avenue 280 Visalia, CA 93277-9429	WEBSITE http://www.sycamorevalleyaca...	GRADES SERVED K-8
CHARTER Yes	DASHBOARD ALTERNATIVE SCHOOLS STATUS No	LCAP Download the LCAP	

SYCAMORE VALLEY ACADEMY

Student Population

Explore information about this school's student population.

Enrollment 410	Socioeconomically Disadvantaged 36.3%	English Learners 5.1%	Foster Youth 0%
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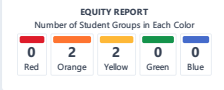
SYCAMORE VALLEY ACADEMY

Academic Performance

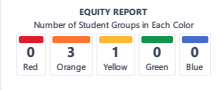
View Student Assessment Results and other aspects of school performance.

English Language Arts Yellow 21.9 points below standard	Mathematics Yellow 49.3 points below standard	English Learner Progress No Performance Color 45% making progress
--	--	--

Increased 5.3 Points ▲



Increased 3.6 Points ▲



Increased 11.7% ▲



Local Indicators

[LEARN MORE](#)

Implementation of Academic Standards

STANDARD MET

SYCAMORE VALLEY ACADEMY

Academic Engagement

See information that shows how well schools are engaging students in their learning.

[LEARN MORE](#)

Chronic Absenteeism

Yellow

17.1% chronically absent

Declined 2.4% ▼

EQUITY REPORT
Number of Student Groups in Each Color

1	1	2	1	0
Red	Orange	Yellow	Green	Blue

Local Indicators

[LEARN MORE](#)

Access to a Broad Course of Study

STANDARD MET

SYCAMORE VALLEY ACADEMY

Conditions & Climate

View data related to how well schools are providing a healthy, safe and welcoming environment.

[LEARN MORE](#)

Suspension Rate

Yellow

3.6% suspended at least one day

Declined 1% ▼

EQUITY REPORT
Number of Student Groups in Each Color

0	1	1	2	1
Red	Orange	Yellow	Green	Blue

Local Indicators

[LEARN MORE](#)

Basics: Teachers, Instructional Materials, Facilities

STANDARD MET

[LEARN MORE](#)

Parent and Family Engagement

STANDARD MET

[LEARN MORE](#)


Local Climate Survey

STANDARD MET

SYCAMORE VALLEY ACADEMY

Explore the following data elements presented for informational purposes only. These data are not used for accountability determinations.

[LEARN MORE](#)
Science



No Performance Color In 2024

8 points below standard

1.5 Points ▲

SBAC SCHOOL, COUNTY, STATE (NON COHORT MATCH)						
	% Met & Exceeded School 2023	% Met & Exceeded School 2024	School Growth Percentage	% Met & Exceeded County 2024	School/County Comparison	% Met & Exceeded State 2024
SBAC Language Arts						
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6th SVA	44	36	-8	38	-2	46
6th BOA	29	24	-5		-14	
7th SVA	50	43	-7	40	3	47
7th BOA	48	49	1		9	
8th SVA	55	59	4	38	21	46
8th BOA		64			26	
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BOA OVERALL ELA	34	36	2		-4	

COHORT MATCH 22/23 TO 23/24 (SAME GROUP OF STUDENTS)					
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3rd	4th		3rd	4th	
26	24	-2	26	38	12
4th	5th		4th	5th	
36	53	17	39	40	1
5th	6th		5th	6th	
37	36	-1	32	24	-8
6th	7th		6th	7th	
44	43	-1	29	49	20
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SVA OVERALL GROWTH		4.4	BOA OVERALL GROWTH		6.25

	% Met & Exceeded School 2023	% Met & Exceeded School 2024	Growth Percentage	% Met & Exceeded County 2024	School/County Comparison	% Met & Exceeded State 2024
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7th BOA	22	19	-3		-4	
8th SVA	32	34	4	20	14	32
8th BOA		19			-1	
SVA OVERALL	28	32	4	25	7	36
BOA OVERALL	22	19	-3		-6	

SVA MATH 2023	SVA MATH 2024	GROWTH
3rd	4th	
26	29	3
4th	5th	
27	28	1
5th	6th	
21	31	10
6th	7th	
37	28	-9
7th	8th	
31	34	3
SVA OVERALL GROWTH		1.6

BOA MATH 2023	BOA MATH 2024	GROWTH
3rd	4th	
33	16	-17
4th	5th	
24	25	1
5th	6th	
20	13	-7
6th	7th	
10	19	9
7th	8th	
22	19	-3
BOA OVERALL GROWTH		-3.4

	% Met & Exceeded School 2023	% Met & Exceeded School 2024	Growth Percentage	% Met & Exceeded County 2024	School/County Comparison	% Met & Exceeded State 2024
CAST (Science)						
5th SVA	33	35	2	21	14	33
5th BOA	30	33	3		12	
8th SVA	48	37	-11	19	18	29
8th BOA		32	N/A		13	
SVA OVERALL	39	36	-3	21	15	31
BOA OVERALL	30	32	2		11	

The Academies CMO Board Financial Update

MEAGAN MILLER

DECEMBER 10, 2024



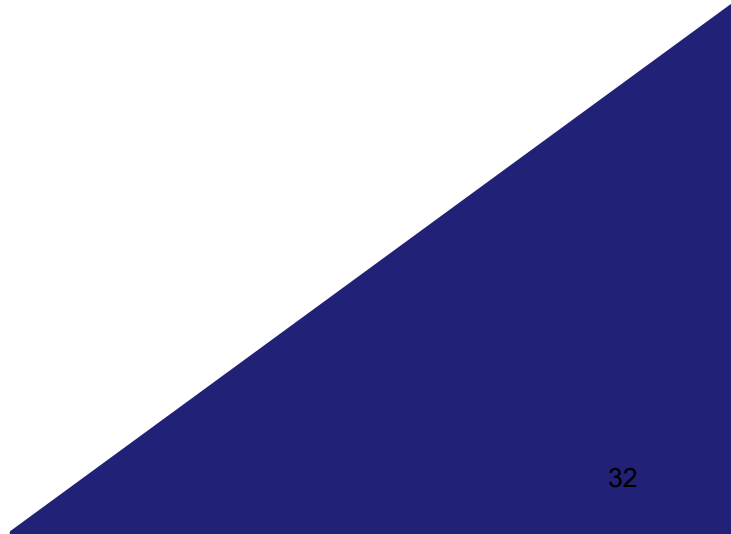
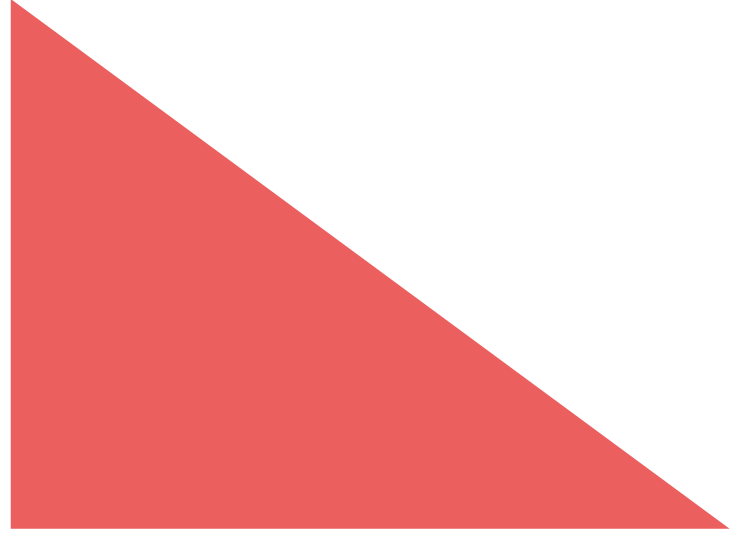


Contents

1. FY25 October Financial Update

2. Exhibits

- FY25 October Financials
- FY25 First Interim Report



Forecast

2024-2025



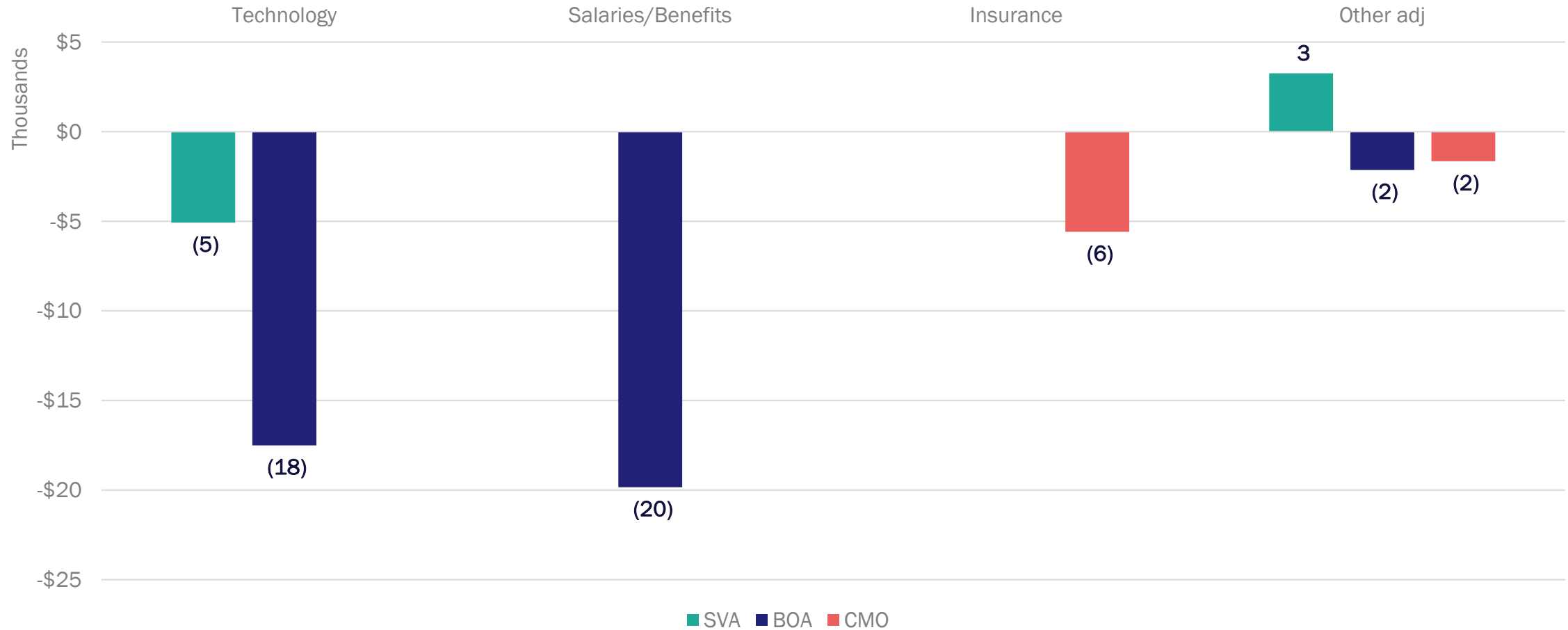
2024-25 Forecast Summary

\$61k 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	5,727,758	5,870,500	11,598,259	1,462,971
	Increase (decrease)	105,095	49,780	154,875	31,547
Expenses	Approved Budget	5,609,199	5,697,525	11,306,724	1,431,424
	Current Forecast	5,718,112	5,682,879	11,400,990	1,462,971
	Decrease (Increase)	(108,913)	14,647	(94,266)	(31,547)
Operating Income	Approved Budget	13,465	123,195	136,659	0
	Current Forecast	9,647	187,621	197,268	0
	Increase (decrease)	(3,818)	64,427	60,609	0
Fund Balance	Beg. Balance (Audited)	2,210,214	1,236,980	3,447,193	0
	Operating Income (Loss)	9,647	187,621	197,268	0
Ending Fund Balance (Current Forecast)		2,219,861	1,424,601	3,644,462	0
Ending Fund Balance as % of Expenses		39%	25%	32%	

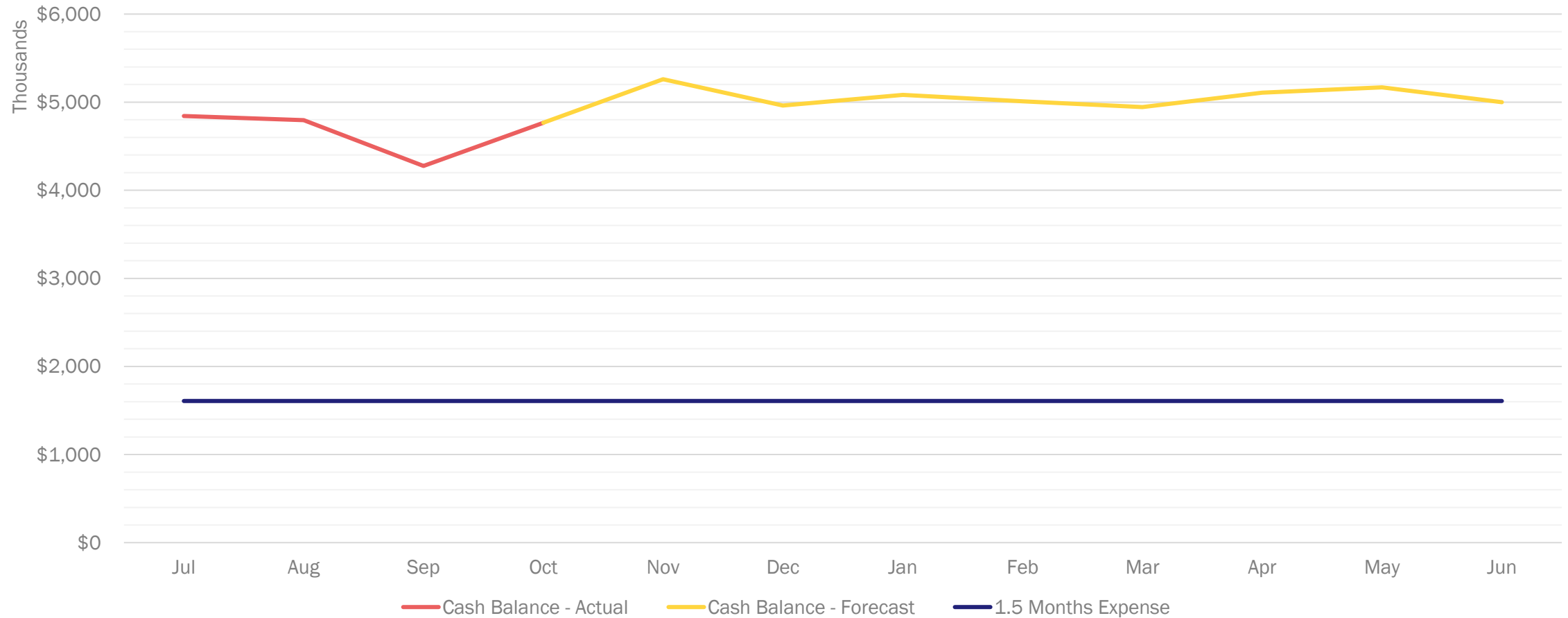
2024-25 Current Forecast vs Previous Forecast

Slight adjustments to forecasts at both schools



Monthly Cash Balance

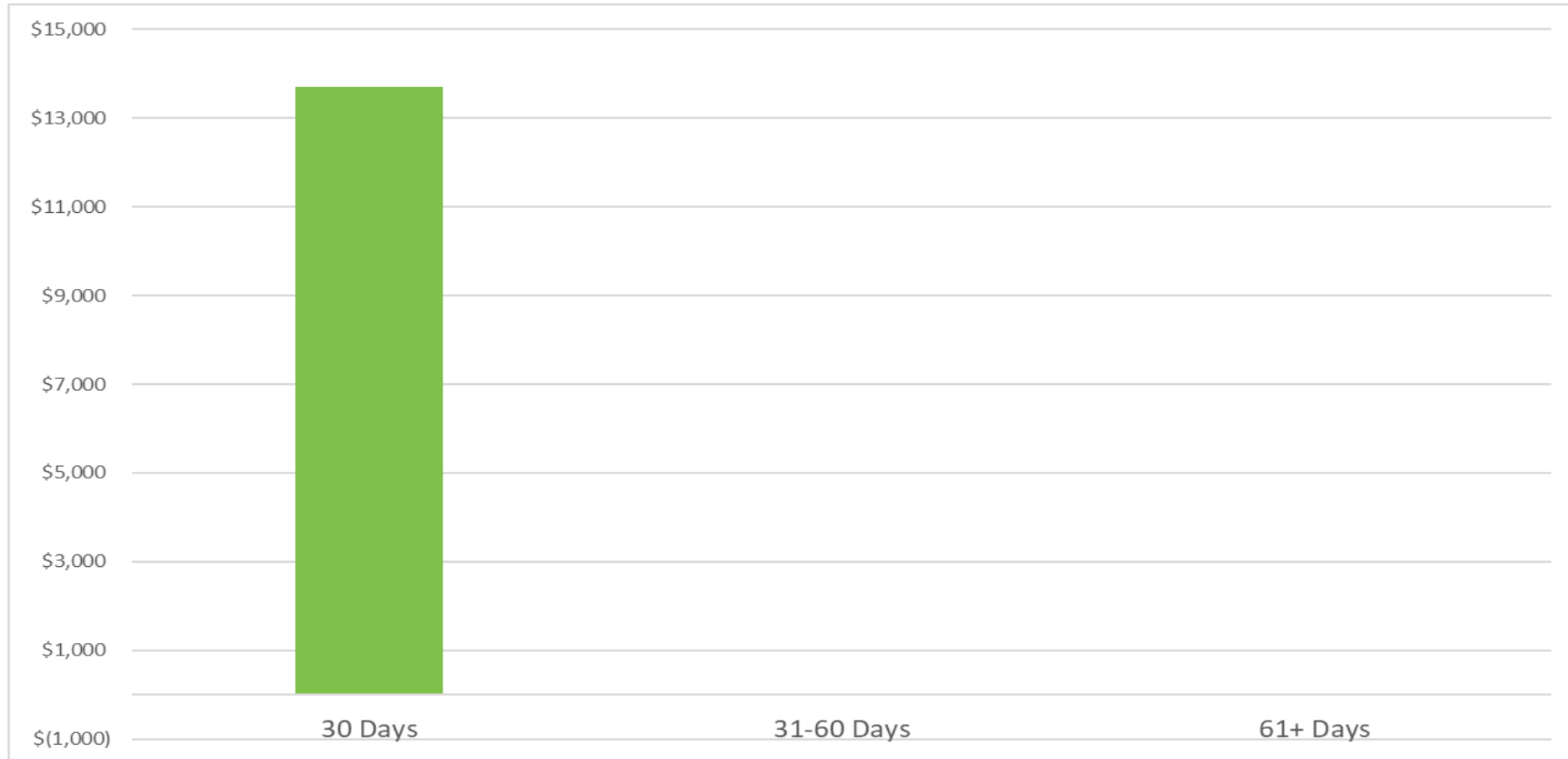
As of October, 135 days cash on hand



Accounts Payable Aging



As of 10/31/24, TACMO had \$13.7k invoices on Aging AP

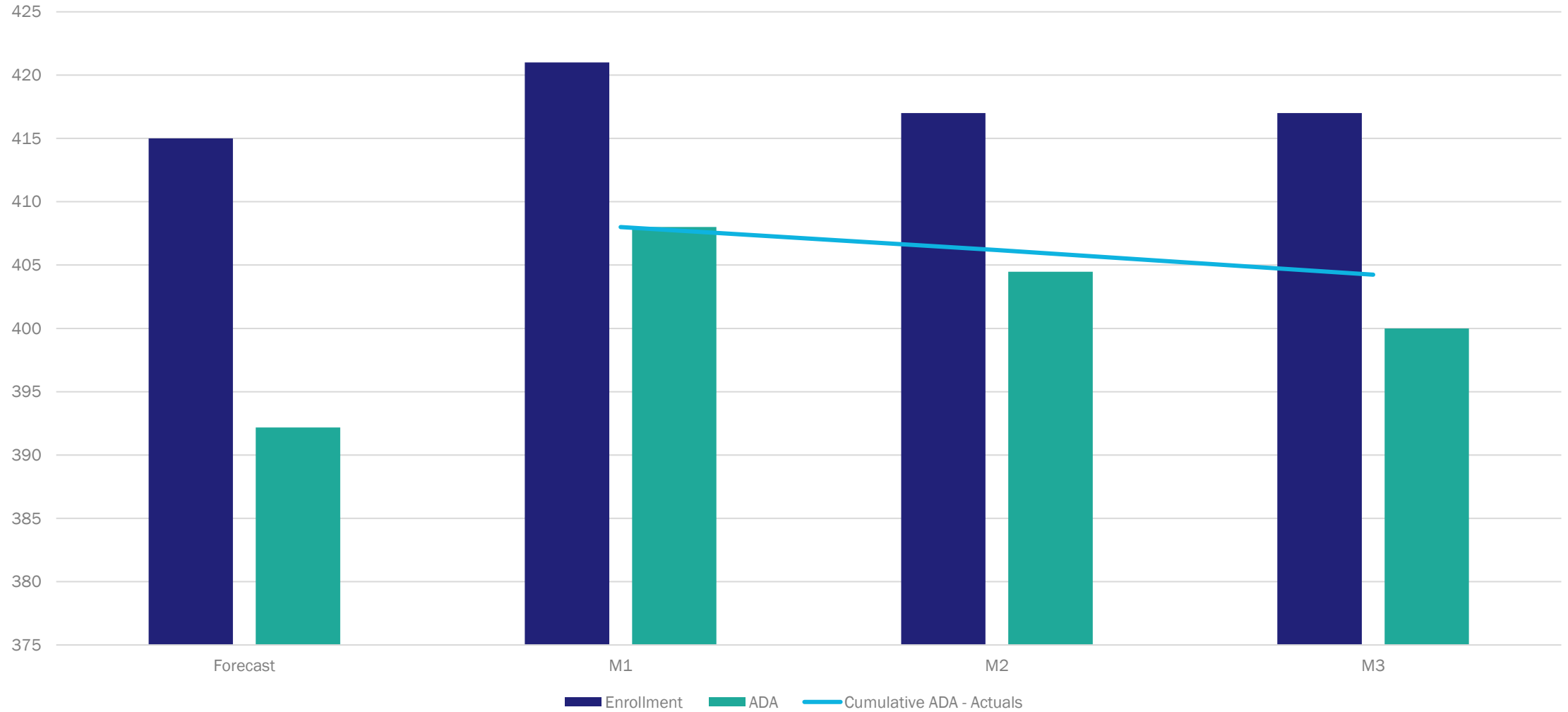


Aging AP represents invoices submitted to EdTec but not paid as of last day of the month

SVA FY25 Enrollment and Attendance



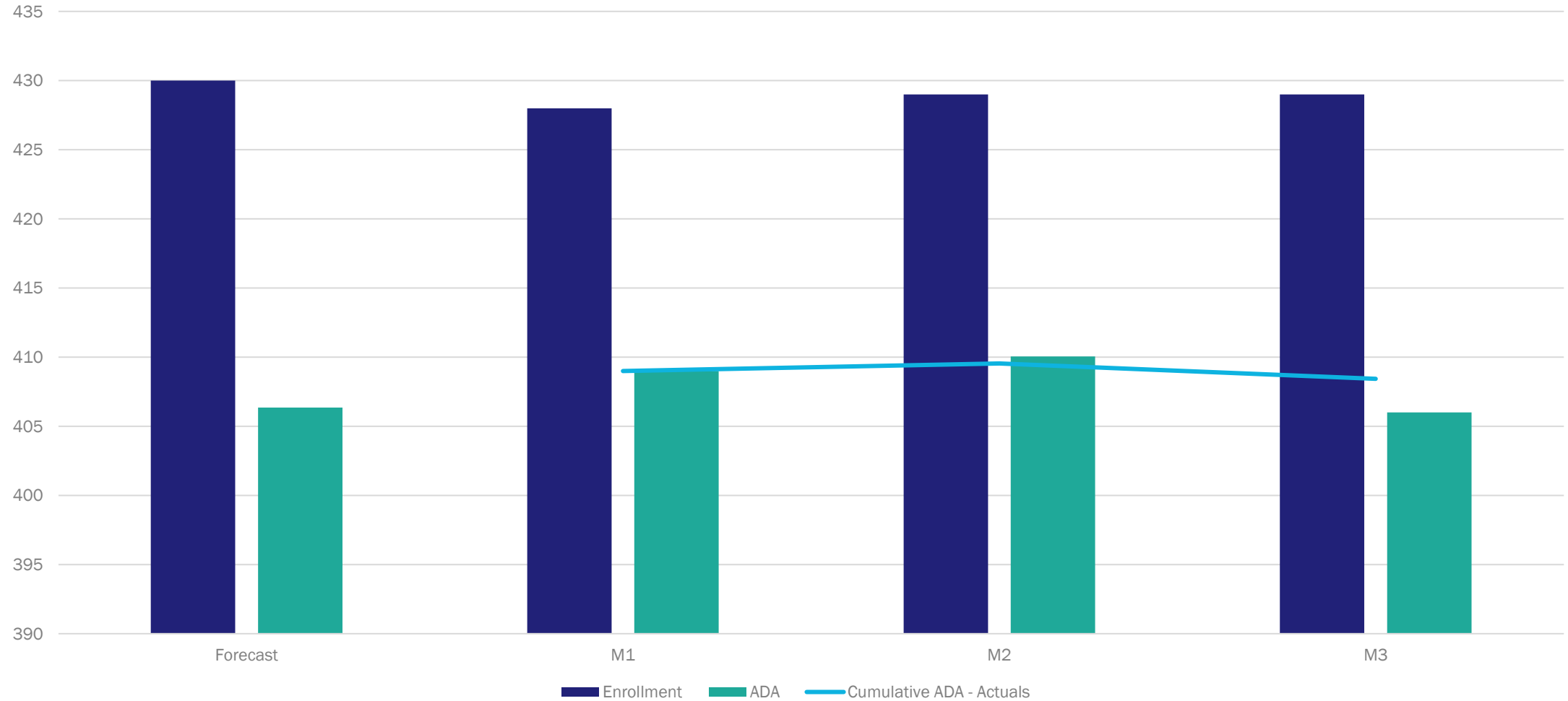
Enrollment and Attendance trending higher than forecast through Month 3



BOA FY25 Enrollment and Attendance



Enrollment and Attendance in line with forecast



1st Interim Report Overview

What?

- The district and county's first financial update
- Includes financial data from July – October

When?

- Submitted every year
- Due on/before December 15

How?

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

1st Interim Report

Submitted to TCOE on December 3rd

SVA

BOA

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First 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

CHARTER SCHOOL
NANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Detail
 School Name: Blue Oak Academy
 (continued)
 CDS #: 54-10546-0135459
 Approving Entity: Tulare County 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)

ties objects are 6900, 7438, 9400-9499, and 9660-9669)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	2,527,318.29	-	2,527,318.29	559,766.98	-	559,766.98	3,238,242.68	-	3,238,242.68
Education Protection Account State Aid - Current Year	8012	1,234,299.12	-	1,234,299.12	177,595.00	-	177,595.00	541,138.32	-	541,138.32
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	791,023.14	-	791,023.14	136,623.24	-	136,623.24	781,536.30	-	781,536.30
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFFSources		4,552,640.55	-	4,552,640.55	873,985.22	-	873,985.22	4,560,917.30	-	4,560,917.30
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290	-	60,502.00	60,502.00	-	-	-	-	60,502.00	60,502.00
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	-	32,573.00	32,573.00	-	-	-	-	52,573.00	52,573.00
Total, Federal Revenues		-	179,234.77	179,234.77	-	-	-	-	199,234.77	199,234.77
3. Other State Revenues										
Special Education - State	StateRevSE	-	171,043.81	171,043.81	-	56,820.80	56,820.80	31,260.85	139,782.96	171,043.81
All Other State Revenues	StateRevAO	107,581.53	528,856.71	636,438.23	-	44,549.14	44,549.14	119,465.71	593,790.88	713,256.67
Total, Other State Revenues		107,581.53	699,900.52	807,482.05	-	101,369.94	101,369.94	150,726.56	733,573.82	884,300.38
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	83,306.00	-	83,306.00	9,757.99	-	9,757.99	83,306.00	-	83,306.00
Total, Local Revenues		83,306.00	-	83,306.00	9,757.99	-	9,757.99	83,306.00	-	83,306.00
5. TOTAL REVENUES		4,743,528.08	879,135.30	5,622,663.38	883,743.21	101,369.94	985,113.15	4,794,949.86	932,808.59	5,727,758.45
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,957,624.15	246,730.70	2,204,354.85	507,455.88	158,968.00	666,423.88	1,855,672.33	343,327.21	2,199,999.54
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	271,337.15	-	271,337.15	92,408.82	-	92,408.82	271,337.41	-	271,337.41
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		2,228,961.31	246,730.70	2,475,692.01	599,864.70	158,968.00	758,832.70	2,127,009.74	343,327.21	2,470,336.95

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		3,939,757.55	-	3,939,757.55	723,605.88	-	723,605.88	3,949,593.95	-	3,949,593.95
		81,272.00	-	81,272.00	19,491.00	-	19,491.00	81,272.00	-	81,272.00
		-	-	-	-	-	-	-	-	-
		819,624.06	-	819,624.06	139,826.34	-	139,826.34	809,794.21	-	809,794.21
		-	-	-	-	-	-	-	-	-
		4,840,653.61	-	4,840,653.61	882,923.22	-	882,923.22	4,840,660.16	-	4,840,660.16
		-	67,651.00	67,651.00	-	-	-	-	67,651.00	67,651.00
		-	88,218.43	88,218.43	-	-	-	-	88,218.43	88,218.43
		-	-	-	-	-	-	-	-	-
		-	97,171.00	97,171.00	-	-	-	-	97,171.00	97,171.00
		-	253,040.43	253,040.43	-	-	-	-	253,040.43	253,040.43
		-	206,636.22	206,636.22	-	24,577.32	24,577.32	-	206,636.22	206,636.22
		113,933.88	343,100.86	457,034.75	6.00	57,912.08	57,918.08	123,688.10	381,726.20	505,414.29
		113,933.88	549,737.08	663,670.97	6.00	82,489.40	82,495.40	123,688.10	588,362.42	712,050.51
		-	-	-	-	-	-	-	-	-
		63,355.00	-	63,355.00	62,197.17	-	62,197.17	64,749.00	-	64,749.00
		63,355.00	-	63,355.00	62,197.17	-	62,197.17	64,749.00	-	64,749.00
		5,017,942.49	802,777.51	5,820,720.00	945,126.39	82,489.40	1,027,615.79	5,029,097.26	841,402.94	5,870,500.10
		1,856,216.99	243,176.18	2,099,393.17	581,970.20	97,910.58	679,880.78	1,890,197.49	271,499.38	2,161,696.87

Audit

2023-24



2023-24 Audit Recap

The Academies CMO Consolidated Audit

Revenue

- \$12.8M total audited revenue
- No change since Unaudited Actuals

Expenses

- \$12.3M total audited expenses

Net Income

- \$520k total audited net income

Fund Balance

- \$3.8M or 31% of annual budget

Conclusion

- No weaknesses identified in internal controls, compliance or other matters
- No findings

Exhibits

2024-2025



SVA
Income Statement
As of Oct FY2025

	Actual			YTD	Budget & Forecast						
	Aug	Sep	Oct	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	147,307	192,848	533,830	873,985	4,552,641	4,552,644	4,560,917	8,273	8,277	3,686,932	19%
Federal Revenue	-	-	-	-	179,235	199,235	199,235	-	20,000	199,235	0%
Other State Revenues	13,067	13,067	75,236	101,370	807,482	884,300	884,300	-	76,818	782,930	11%
Local Revenues	220,216	81	2,935	262,791	78,806	78,806	78,806	-	-	(183,985)	333%
Fundraising and Grants	1,070	3,755	1,071	6,577	4,500	4,500	4,500	-	-	(2,077)	146%
Total Revenue	381,660	209,751	613,073	1,244,723	5,622,663	5,719,485	5,727,758	8,273	105,095	4,483,035	22%
Expenses											
Compensation and Benefits	334,042	458,133	349,009	1,228,298	3,986,956	4,087,745	4,087,745	-	(100,789)	2,859,447	30%
Books and Supplies	21,428	10,662	5,569	54,139	155,169	183,797	185,043	(1,246)	(29,874)	130,904	29%
Services and Other Operating Expenditures	12,843	11,425	54,998	118,058	1,445,187	1,421,021	1,433,426	(12,405)	11,760	1,315,368	8%
Depreciation	-	-	-	-	21,887	11,897	11,897	-	9,990	11,897	0%
Other Outflows & Amortization	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	368,313	480,220	409,576	1,400,496	5,609,199	5,704,460	5,718,112	(13,651)	(108,913)	4,317,616	24%
Operating Income	13,346	(270,469)	203,496	(155,772)	13,465	15,025	9,647	(5,378)	(3,818)	165,419	
Fund Balance											
Beginning Balance (Unaudited)					2,210,214	2,210,214	2,210,214				
Operating Income					13,465	15,025	9,647				
Ending Fund Balance					2,223,678	2,225,239	2,219,861				
Fund Balance as a % of Expenses					40%	39%	39%				

SVA
Income Statement
As of Oct FY2025

	Actual			YTD	Budget & Forecast						
	Aug	Sep	Oct	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%	94.5%	94.5%	0.0%	0.0%		
4-6					94.5%	94.5%	94.5%	0.0%	0.0%		
7-8					94.5%	94.5%	94.5%	0.0%	0.0%		
Average ADA %					94.5%	94.5%	94.5%	0.0%	0.0%		
ADA											
K-3					185.22	185.22	185.22	-	-		
4-6					133.25	133.25	133.25	-	-		
7-8					73.71	73.71	73.71	-	-		
Total ADA					392.18	392.18	392.18	-	-		

SVA
Income Statement
As of Oct FY2025

		Actual			YTD	Budget & Forecast						
		Aug	Sep	Oct	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	147,307	147,307	265,153	559,767	2,527,318	3,692,672	3,238,243	(454,429)	710,924	2,678,476	17%
8012	Education Protection Account Entitlement	-	-	177,595	177,595	1,234,299	78,436	541,138	462,702	(693,161)	363,543	33%
8096	Charter Schools in Lieu of Property Taxes	-	45,541	91,082	136,623	791,023	781,536	781,536	-	(9,487)	644,913	17%
SUBTOTAL - LCFF Entitlement		147,307	192,848	533,830	873,985	4,552,641	4,552,644	4,560,917	8,273	8,277	3,686,932	19%
Federal Revenue												
8181	Special Education - Entitlement	-	-	-	-	86,160	86,160	86,160	-	-	86,160	0%
8291	Title I	-	-	-	-	42,551	42,551	42,551	-	-	42,551	0%
8292	Title II	-	-	-	-	7,951	7,951	7,951	-	-	7,951	0%
8294	Title IV	-	-	-	-	10,000	10,000	10,000	-	-	10,000	0%
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		-	-	-	-	179,235	199,235	199,235	-	20,000	199,235	0%
Other State Revenue												
8319	Other State Apportionments - Prior Years	-	-	905	905	-	-	-	-	-	(905)	
8381	Special Education - Entitlement (State)	-	-	50,810	50,810	139,783	139,783	139,783	-	-	88,973	36%
8382	Special Education Reimbursement (State)	1,582	1,582	2,847	6,010	31,261	31,261	31,261	-	-	25,250	19%
8550	Mandated Cost Reimbursements	-	-	-	-	7,583	7,640	7,640	-	57	7,640	0%
8560	State Lottery Revenue	-	-	-	-	101,994	111,825	111,825	-	9,831	111,825	0%
8590	All Other State Revenue	2,738	-	-	2,738	268,213	314,443	314,443	-	46,230	311,705	1%
8591	Prop 28 Arts & Music in Schools	-	2,738	4,928	7,666	56,833	102,512	102,512	-	45,678	94,846	7%
8593	ELO-Program	8,748	8,748	15,746	33,241	201,814	176,836	176,836	-	(24,978)	143,595	19%
SUBTOTAL - Other State Revenue		13,067	13,067	75,236	101,370	807,482	884,300	884,300	-	76,818	782,930	11%
Local Revenue												
8660	Interest	78	81	81	326	7,182	7,182	7,182	-	-	6,856	5%
8689	FUA Reimbursement	-	-	-	-	71,624	71,624	71,624	-	-	71,624	0%
8699	All Other Local Revenue	0	-	2,854	2,854	-	-	-	-	-	(2,854)	
8999	Uncategorized Revenue	220,137	-	-	259,610	-	-	-	-	-	(259,610)	
SUBTOTAL - Local Revenue		220,216	81	2,935	262,791	78,806	78,806	78,806	-	-	(183,985)	333%
Fundraising and Grants												
8801	Donations - Parents	-	-	-	50	-	-	-	-	-	(50)	
8802	Donations - Private	-	2,200	250	2,700	-	-	-	-	-	(2,700)	
8803	Fundraising	1,070	555	821	2,827	4,500	4,500	4,500	-	-	1,673	63%
8811	PTO Fundraising	-	1,000	-	1,000	-	-	-	-	-	(1,000)	
SUBTOTAL - Fundraising and Grants		1,070	3,755	1,071	6,577	4,500	4,500	4,500	-	-	(2,077)	146%
TOTAL REVENUE		381,660	209,751	613,073	1,244,723	5,622,663	5,719,485	5,727,758	8,273	105,095	4,483,035	22%

SVA
Income Statement
As of Oct FY2025

		Actual			YTD	Budget & Forecast						
		Aug	Sep	Oct	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	125,319	174,484	125,877	430,553	1,286,996	1,286,996	1,286,996	-	-	856,443	33%
1101	Teacher - Stipends	9,115	9,400	1,125	21,364	84,643	69,643	69,643	-	15,000	48,279	31%
1103	Teacher - Substitute Pay	9,800	7,092	7,998	25,753	75,750	75,750	75,750	-	-	49,998	34%
1111	Teacher - Specialist	12,956	14,472	12,407	41,325	197,432	197,432	197,432	-	-	156,108	21%
1148	Teacher - Special Ed	28,337	32,892	27,724	100,060	289,318	304,318	304,318	-	(15,000)	204,258	33%
1150	Teacher - Intervention	13,374	20,622	13,374	47,370	270,216	264,861	264,861	-	5,355	217,491	18%
1300	Certificated Supervisor & Administrator Salaries	23,512	29,043	22,512	92,409	271,337	271,337	271,337	-	(0)	178,929	34%
SUBTOTAL - Certificated Salaries		222,413	288,006	211,017	758,833	2,475,692	2,470,337	2,470,337	-	5,355	1,711,504	31%
Classified Salaries												
2100	Classified Instructional Aide Salaries	11,044	41,394	27,025	80,167	209,951	278,332	278,332	-	(68,381)	198,165	29%
2103	Classified - Special Education	6,622	23,178	17,369	47,169	154,661	183,755	183,755	-	(29,094)	136,587	26%
2400	Classified Clerical & Office Salaries	12,047	20,015	14,113	50,385	144,474	144,474	144,474	-	-	94,089	35%
2930	Other Classified - Maintenance/grounds	4,158	5,677	3,899	17,534	47,008	47,008	47,008	-	-	29,474	37%
2935	Other Classified - Substitute	408	1,295	353	2,056	15,000	15,000	15,000	-	-	12,944	14%
2940	Other Classified - Summer	-	-	-	-	10,576	10,576	10,576	-	-	10,576	0%
SUBTOTAL - Classified Salaries		34,279	91,558	62,758	197,310	581,671	679,146	679,146	-	(97,475)	481,836	29%
Employee Benefits												
3100	STRS	42,211	44,821	39,444	133,370	469,992	468,969	468,969	-	1,023	335,599	28%
3300	OASDI-Medicare-Alternative	5,806	10,935	8,021	26,043	81,325	88,705	88,705	-	(7,379)	62,662	29%
3400	Health & Welfare Benefits	28,466	22,122	25,440	106,667	327,644	327,644	327,644	-	-	220,977	33%
3500	Unemployment Insurance	732	563	323	1,808	15,355	16,746	16,746	-	(1,391)	14,939	11%
3600	Workers Comp Insurance	-	-	1,874	3,749	30,574	31,495	31,495	-	(921)	27,746	12%
3900	403b contribution	136	128	132	519	4,703	4,703	4,703	-	-	4,184	11%
SUBTOTAL - Employee Benefits		77,351	78,569	75,234	272,155	929,593	938,262	938,262	-	(8,669)	666,106	29%
Books & Supplies												
4100	Approved Textbooks & Core Curricula Materials	73	136	-	209	22,000	10,000	10,000	-	12,000	9,791	2%
4200	Books & Other Reference Materials	102	-	2,819	2,921	10,335	8,334	8,334	-	2,000	5,413	35%
4300	Materials & Supplies	-	821	-	821	5,509	5,509	5,509	-	-	4,688	15%
4320	Educational Software	5,194	3,294	-	24,296	23,050	23,050	24,296	(1,246)	(1,246)	0	100%
4325	Instructional Materials & Supplies	991	-	-	1,026	7,800	48,678	48,678	-	(40,878)	47,652	2%
4326	Art	266	745	149	1,161	14,399	14,399	14,399	-	-	13,238	8%
4330	Office Supplies	1,075	704	908	2,934	12,850	12,850	12,850	-	-	9,917	23%
4335	PE Supplies	1,374	-	65	1,439	2,323	2,323	2,323	-	-	884	62%
4346	Teacher Supplies	2,638	2,378	768	5,783	19,950	21,700	21,700	-	(1,750)	15,917	27%
4355	Science	127	-	165	292	800	800	800	-	-	508	36%
4410	Classroom Furniture, Equipment & Supplies	-	-	-	-	5,500	5,500	5,500	-	-	5,500	0%
4420	Computers: individual items less than \$5k	7,835	2,550	-	10,385	15,000	15,000	15,000	-	-	4,615	69%
4430	Non Classroom Related Furniture, Equipment & Supplies	1,753	34	695	2,872	8,835	8,835	8,835	-	-	5,963	33%
4710	Student Food Services	-	-	-	-	5,000	5,000	5,000	-	-	5,000	0%
4720	Other Food	-	-	-	-	1,818	1,818	1,818	-	-	1,818	0%
SUBTOTAL - Books and Supplies		21,428	10,662	5,569	54,139	155,169	183,797	185,043	(1,246)	(29,874)	130,904	29%

SVA
Income Statement
As of Oct FY2025

	Actual			YTD	Budget & Forecast						
	Aug	Sep	Oct	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	353	-	13	367	2,000	2,000	2,000	-	-	1,634	18%
5220 Travel and Lodging	411	-	563	974	4,500	4,500	4,500	-	-	3,526	22%
5225 Travel - Meals & Entertainment	58	-	-	58	400	400	400	-	-	342	14%
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	-	49	116	165	6,927	6,927	6,927	-	-	6,762	2%
5525 Utilities - Waste	-	-	2,301	4,549	8,847	8,847	8,847	-	-	4,298	51%
5610 Rent	-	-	-	-	274,284	274,284	274,284	-	-	274,284	0%
5615 Repairs and Maintenance - Building	14	-	2,400	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	62	279	272	787	3,120	3,120	3,120	-	-	2,333	25%
5820 Non-Instructional Consultants	-	-	-	-	4,900	4,900	4,900	-	-	4,900	0%
5824 District Oversight Fees	-	-	-	-	45,526	45,526	45,609	(83)	(83)	45,609	0%
5830 Field Trips Expenses	400	-	859	1,259	30,000	30,000	30,000	-	-	28,741	4%
5833 Fines and Penalties	-	-	-	-	711	711	711	-	-	711	0%
5836 Fingerprinting	-	-	75	75	600	600	600	-	-	525	12%
5839 Fundraising Expenses	3,257	-	-	3,257	13,559	11,511	11,511	-	2,048	8,254	28%
5845 Legal Fees	-	-	-	-	5,254	8,250	8,250	-	(2,997)	8,250	0%
5848 Licenses and Other Fees	289	-	-	289	-	-	289	(289)	(289)	-	100%
5851 Marketing and Student Recruiting	101	-	-	368	5,706	5,706	5,706	-	-	5,338	6%
5854 Consultants - CALPADS	-	-	-	-	6,140	6,140	6,140	-	-	6,140	0%
5857 Payroll Fees	434	648	495	1,946	6,600	6,600	6,600	-	-	4,654	29%
5858 CMO Services	-	-	-	-	639,157	651,095	654,650	(3,555)	(15,493)	654,650	0%
5860 Printing and Reproduction	701	1,847	7,070	10,491	24,767	24,767	24,767	-	-	14,276	42%
5861 Prior Yr Exp (not accrued)	3,890	-	10,650	14,546	-	4,014	5,000	(986)	(5,000)	(9,546)	291%
5863 Professional Development	960	353	987	5,298	34,159	24,159	24,159	-	10,000	18,861	22%
5869 Special Education Contract Instructors	-	6,524	8,965	18,871	117,271	117,271	117,271	-	-	98,401	16%
5875 Staff Recruiting	415	-	-	415	1,196	1,196	1,196	-	-	781	35%
5877 Student Activities	-	1,351	1,063	2,414	10,400	10,400	10,400	-	-	7,986	23%
5878 Student Assessment	-	361	-	2,733	6,928	6,928	6,928	-	-	4,194	39%
5880 Student Health Services	91	(461)	60	(175)	10,000	10,000	10,000	-	-	10,175	-2%
5881 Student Information System	446	446	2,246	29,078	11,258	24,000	29,078	(5,078)	(17,820)	0	100%
5893 Transportation - Student	-	-	-	-	89,355	89,355	89,355	-	-	89,355	0%
5899 Miscellaneous Operating Expenses	-	-	16,703	16,703	-	16,703	16,703	-	(16,703)	-	100%
5910 Communications - Internet / Website Fees	376	28	87	520	19,756	18,163	18,163	-	1,593	17,643	3%
5915 Postage and Delivery	584	-	73	657	1,946	1,946	1,946	-	-	1,289	34%
5920 Communications - Telephone & Fax	-	-	-	-	1,040	1,040	1,040	-	-	1,040	0%
SUBTOTAL - Services & Other Operating Exp.	12,843	11,425	54,998	118,058	1,445,187	1,421,021	1,433,426	(12,405)	11,760	1,315,368	8%
Capital Outlay & Depreciation											
6900 Depreciation	-	-	-	-	21,887	11,897	11,897	-	9,990	11,897	0%
SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	21,887	11,897	11,897	-	9,990	11,897	0%
Other Outflows & Amortization											
SUBTOTAL - Other Outflows & Amortization	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	368,313	480,220	409,576	1,400,496	5,609,199	5,704,460	5,718,112	(13,651)	(108,913)	4,317,616	24%

BOA
Income Statement
As of Oct FY2025

	Actual			YTD	Budget & Forecast							
	Aug	Sep	Oct	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	190,423	237,031	455,469	882,923	4,840,654	4,840,660	4,840,660	-	7	3,957,737	18%	
Federal Revenue	-	-	-	-	253,040	253,040	253,040	-	-	253,040	0%	
Other State Revenues	16,673	16,679	49,144	82,495	663,671	712,051	712,051	-	48,380	629,555	12%	
Local Revenues	58,518	-	317	58,835	60,500	60,500	60,500	-	-	1,665	97%	
Fundraising and Grants	2,078	765	360	3,363	2,855	2,855	4,249	1,394	1,394	886	79%	
Total Revenue	267,691	254,475	505,290	1,027,616	5,820,720	5,869,106	5,870,500	1,394	49,780	4,842,884	18%	
Expenses												
Compensation and Benefits	347,584	466,327	363,151	1,274,199	4,108,233	4,063,130	4,082,968	(19,838)	25,266	2,808,769	31%	
Books and Supplies	20,292	7,360	7,435	57,397	181,681	202,689	202,689	-	(21,009)	145,293	28%	
Services and Other Operating Expenditures	13,864	13,340	31,275	95,729	1,407,611	1,364,069	1,388,783	(24,714)	18,828	1,293,054	7%	
Depreciation	-	-	-	-	-	8,439	8,439	-	(8,439)	8,439	0%	
Other Outflows & Amortization	-	-	212	212	-	-	-	-	-	(212)		
Total Expenses	381,739	487,027	402,072	1,427,537	5,697,525	5,638,326	5,682,879	(44,552)	14,647	4,255,342	25%	
Operating Income	(114,049)	(232,552)	103,218	(399,921)	123,195	230,780	187,621	(43,158)	64,427	587,542		
Fund Balance												
Beginning Balance (Unaudited)					1,236,980	1,236,980	1,236,980					
Operating Income					123,195	230,780	187,621					
Ending Fund Balance					1,360,174	1,467,759	1,424,601					
Fund Balance as a % of Expenses					24%	26%	25%					

BOA
Income Statement
As of Oct FY2025

Actual			YTD	Budget & Forecast						
Aug	Sep	Oct	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										
				220	220	220	-	-		
				149	149	149	-	-		
				61	61	61	-	-		
				430	430	430	-	-		
ADA %										
				94.5%	94.5%	94.5%	0.0%	0.0%		
				94.5%	94.5%	94.5%	0.0%	0.0%		
				94.5%	94.5%	94.5%	0.0%	0.0%		
				94.5%	94.5%	94.5%	0.0%	0.0%		
ADA										
				207.90	207.90	207.90	-	-		
				140.81	140.81	140.81	-	-		
				57.65	57.65	57.65	-	-		
				406.36	406.36	406.36	-	-		

BOA
Income Statement
As of Oct FY2025

		Actual			YTD	Budget & Forecast						
		Aug	Sep	Oct	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	190,423	190,423	342,761	723,606	3,939,758	3,949,594	3,949,594	-	9,836	3,225,988	18%
8012	Education Protection Account Entitlement	-	-	19,491	19,491	81,272	81,272	81,272	-	-	61,781	24%
8096	Charter Schools in Lieu of Property Taxes	-	46,609	93,218	139,826	819,624	809,794	809,794	-	(9,830)	669,968	17%
SUBTOTAL - LCFF Entitlement		190,423	237,031	455,469	882,923	4,840,654	4,840,660	4,840,660	-	7	3,957,737	18%
Federal Revenue												
8181	Special Education - Entitlement	-	-	-	-	88,218	88,218	88,218	-	-	88,218	0%
8291	Title I	-	-	-	-	49,436	49,436	49,436	-	-	49,436	0%
8292	Title II	-	-	-	-	8,215	8,215	8,215	-	-	8,215	0%
8294	Title IV	-	-	-	-	10,000	10,000	10,000	-	-	10,000	0%
8296	SRSA Grant	-	-	-	-	28,925	28,925	28,925	-	-	28,925	0%
8299	All Other Federal Revenue	-	-	-	-	68,246	68,246	68,246	-	-	68,246	0%
SUBTOTAL - Federal Revenue		-	-	-	-	253,040	253,040	253,040	-	-	253,040	0%
Other State Revenue												
8319	Other State Apportionments - Prior Years	-	6	708	714	-	-	-	-	-	(714)	
8381	Special Education - Entitlement (State)	-	-	18,426	18,426	174,245	174,245	174,245	-	-	155,819	11%
8382	Special Education Reimbursement (State)	1,619	1,619	2,914	6,151	32,391	32,391	32,391	-	-	26,240	19%
8550	Mandated Cost Reimbursements	-	-	-	-	7,761	7,820	7,820	-	58	7,820	0%
8560	State Lottery Revenue	-	-	-	-	105,682	115,869	115,869	-	10,186	115,869	0%
8590	All Other State Revenue	2,833	-	-	2,833	-	52,786	52,786	-	52,786	49,953	5%
8591	Prop 28 Arts & Music in Schools	-	2,833	5,099	7,932	58,701	58,701	58,701	-	-	50,769	14%
8593	ELO-Program	12,221	12,221	21,998	46,439	284,890	270,239	270,239	-	(14,651)	223,800	17%
SUBTOTAL - Other State Revenue		16,673	16,679	49,144	82,495	663,671	712,051	712,051	-	48,380	629,555	12%
Local Revenue												
8660	Interest	-	-	-	-	500	500	500	-	-	500	0%
8689	FUA Reimbursement	-	-	-	-	60,000	60,000	60,000	-	-	60,000	0%
8699	All Other Local Revenue	-	-	317	317	-	-	-	-	-	(317)	
8999	Uncategorized Revenue	58,518	-	-	58,518	-	-	-	-	-	(58,518)	
SUBTOTAL - Local Revenue		58,518	-	317	58,835	60,500	60,500	60,500	-	-	1,665	97%
Fundraising and Grants												
8801	Donations - Parents	-	-	-	-	1,000	1,000	1,000	-	-	1,000	0%
8802	Donations - Private	114	-	-	114	-	-	-	-	-	(114)	
8803	Fundraising	1,964	765	360	3,249	1,855	1,855	3,249	1,394	1,394	-	100%
SUBTOTAL - Fundraising and Grants		2,078	765	360	3,363	2,855	2,855	4,249	1,394	1,394	886	79%
TOTAL REVENUE		267,691	254,475	505,290	1,027,616	5,820,720	5,869,106	5,870,500	1,394	49,780	4,842,884	18%

BOA
Income Statement
As of Oct FY2025

		Actual			YTD	Budget & Forecast						
		Aug	Sep	Oct	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	125,470	174,655	133,751	438,283	1,263,603	1,331,262	1,331,262	-	(67,659)	892,979	33%
1101	Teacher - Stipends	14,602	4,500	625	21,303	62,074	47,074	47,074	-	15,000	25,771	45%
1103	Teacher - Substitute Pay	1,574	6,032	5,928	14,432	72,417	72,417	72,417	-	-	57,985	20%
1111	Teacher - Specialist	20,393	27,903	19,821	69,667	257,689	257,689	257,689	-	-	188,022	27%
1148	Teacher - Special Ed	25,342	31,335	25,906	93,728	276,501	291,501	291,501	-	(15,000)	197,774	32%
1150	Teacher - Intervention	12,159	18,150	12,159	42,468	167,109	161,754	161,754	-	5,355	119,285	26%
1300	Certificated Supervisor & Administrator Salaries	26,187	30,123	22,907	102,123	282,949	274,880	274,880	-	8,069	172,757	37%
SUBTOTAL - Certificated Salaries		225,727	292,697	221,098	782,004	2,382,342	2,436,577	2,436,577	-	(54,235)	1,654,573	32%
Classified Salaries												
2100	Classified Instructional Aide Salaries	21,562	54,863	33,868	115,471	471,310	363,057	363,057	-	108,254	247,585	32%
2103	Classified - Special Education	4,492	17,128	13,743	35,362	112,646	189,250	189,250	-	(76,604)	153,888	19%
2400	Classified Clerical & Office Salaries	11,264	14,923	11,985	41,901	136,880	118,570	118,570	-	18,310	76,669	35%
2905	Other Classified - After School	-	-	-	-	44,440	-	-	-	44,440	-	-
2930	Other Classified - Maintenance/grounds	4,175	5,589	3,976	17,459	47,008	47,008	47,008	-	-	29,549	37%
2935	Other Classified - Substitute	67	1,763	1,713	3,542	-	-	18,000	(18,000)	(18,000)	14,458	20%
2940	Other Classified - Summer	-	-	-	-	8,653	8,653	8,653	-	-	8,653	0%
SUBTOTAL - Classified Salaries		41,559	94,265	65,286	213,736	820,938	726,538	744,538	(18,000)	76,400	530,803	29%
Employee Benefits												
3100	STRS	43,872	46,622	41,093	139,473	452,162	449,599	449,599	-	2,564	310,126	31%
3300	OASDI-Medicare-Alternative	5,967	10,860	8,209	26,691	98,276	96,035	97,412	(1,377)	863	70,721	27%
3400	Health & Welfare Benefits	29,697	21,291	25,114	106,374	300,244	300,244	300,244	-	-	193,870	35%
3500	Unemployment Insurance	761	586	335	1,896	16,888	17,155	17,436	(281)	(548)	15,540	11%
3600	Workers Comp Insurance	-	-	2,005	4,010	32,033	31,631	31,811	(180)	222	27,801	13%
3900	403b contribution	-	6	10	16	5,350	5,350	5,350	-	-	5,334	0%
SUBTOTAL - Employee Benefits		80,298	79,364	76,766	278,460	904,954	900,015	901,853	(1,838)	3,101	623,393	31%
Books & Supplies												
4100	Approved Textbooks & Core Curricula Materials	216	691	679	2,164	9,547	9,547	9,547	-	-	7,383	23%
4200	Books & Other Reference Materials	86	-	1,852	2,066	20,283	20,283	20,283	-	-	18,217	10%
4300	Materials & Supplies	997	-	356	1,660	8,113	8,113	8,113	-	-	6,453	20%
4320	Educational Software	679	-	-	18,523	25,000	25,000	25,000	-	-	6,477	74%
4325	Instructional Materials & Supplies	2,492	477	119	3,232	14,212	34,821	34,821	-	(20,609)	31,589	9%
4326	Art	1,670	1,030	2,136	7,404	20,000	20,000	20,000	-	-	12,596	37%
4330	Office Supplies	4,441	1,023	886	6,755	15,926	15,926	15,926	-	-	9,172	42%
4335	PE Supplies	1,008	-	-	1,008	4,000	4,000	4,000	-	-	2,992	25%
4346	Teacher Supplies	2,586	721	690	3,997	10,800	11,200	11,200	-	(400)	7,203	36%
4355	Science	-	-	-	-	5,000	5,000	5,000	-	-	5,000	0%
4356	Recess Supplies	-	-	-	-	2,500	2,500	2,500	-	-	2,500	0%
4420	Computers: individual items less than \$5k	1,175	3,198	256	4,653	26,000	26,000	26,000	-	-	21,347	18%
4430	Non Classroom Related Furniture, Equipment & Supplies	4,943	221	393	5,866	13,520	13,520	13,520	-	-	7,654	43%
4710	Student Food Services	-	-	-	-	5,000	5,000	5,000	-	-	5,000	0%
4720	Other Food	-	-	68	68	1,780	1,780	1,780	-	-	1,712	4%
SUBTOTAL - Books and Supplies		20,292	7,360	7,435	57,397	181,681	202,689	202,689	-	(21,009)	145,293	28%

BOA
Income Statement
As of Oct FY2025

		Actual			YTD	Budget & Forecast						
		Aug	Sep	Oct	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	-	-	16	2,000	2,000	2,000	-	-	1,984	1%
5220	Travel and Lodging	-	-	563	563	3,500	3,500	3,500	-	-	2,937	16%
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	-	78	575	653	2,184	2,184	2,184	-	-	1,531	30%
5610	Rent	-	-	-	-	317,770	317,770	317,770	-	-	317,770	0%
5615	Repairs and Maintenance - Building	1,126	-	2,400	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	-	-	-	265	2,400	2,400	2,400	-	-	2,135	11%
5824	District Oversight Fees	-	-	-	-	48,407	48,407	48,407	-	(0)	48,407	0%
5830	Field Trips Expenses	-	700	1,236	1,936	49,946	49,946	49,946	-	-	48,010	4%
5836	Fingerprinting	-	-	-	-	440	440	440	-	-	440	0%
5839	Fundraising Expenses	3,301	-	-	3,301	5,663	5,663	5,663	-	-	2,361	58%
5845	Legal Fees	-	-	-	-	6,628	20,000	20,000	-	(13,372)	20,000	0%
5851	Marketing and Student Recruiting	60	-	-	379	7,548	7,548	7,548	-	-	7,169	5%
5854	Consultants - CALPADS	-	-	-	-	5,791	5,791	5,791	-	-	5,791	0%
5857	Payroll Fees	470	621	519	1,981	6,903	6,903	6,903	-	-	4,922	29%
5858	CMO Services	-	-	-	-	662,267	674,637	678,321	(3,684)	(16,054)	678,321	0%
5860	Printing and Reproduction	1,742	3,897	443	6,293	24,718	24,718	24,718	-	-	18,425	25%
5861	Prior Yr Exp (not accrued)	3,955	285	10,864	15,103	7,500	7,500	7,500	-	-	(7,603)	201%
5863	Professional Development	360	367	742	3,941	29,694	29,694	29,694	-	-	25,754	13%
5869	Special Education Contract Instructors	-	6,791	9,331	19,120	122,523	122,523	122,523	-	-	103,404	16%
5875	Staff Recruiting	415	-	-	415	3,822	3,822	3,822	-	-	3,407	11%
5877	Student Activities	773	65	2,010	2,848	10,400	10,400	10,400	-	-	7,552	27%
5878	Student Assessment	-	361	-	5,178	5,527	5,527	5,527	-	-	349	94%
5880	Student Health Services	848	(573)	317	727	10,400	10,400	10,400	-	-	9,673	7%
5881	Student Information System	446	446	2,246	28,762	11,258	11,258	28,762	(17,504)	(17,504)	0	100%
5910	Communications - Internet / Website Fees	30	30	30	118	6,343	6,343	6,343	-	-	6,225	2%
5915	Postage and Delivery	321	273	-	603	1,024	1,024	1,024	-	-	421	59%
5920	Communications - Telephone & Fax	-	-	-	-	110	110	110	-	-	110	0%
SUBTOTAL - Services & Other Operating Exp.		13,864	13,340	31,275	95,729	1,407,611	1,364,069	1,388,783	(24,714)	18,828	1,293,054	7%
Capital Outlay & Depreciation												
6900	Depreciation	-	-	-	-	-	8,439	8,439	-	(8,439)	8,439	0%
SUBTOTAL - Capital Outlay & Depreciation		-	-	-	-	-	8,439	8,439	-	(8,439)	8,439	0%
Other Outflows & Amortization												
7999	Uncategorized Expense	-	-	212	212	-	-	-	-	-	(212)	
SUBTOTAL - Other Outflows & Amortization		-	-	212	212	-	-	-	-	-	(212)	
TOTAL EXPENSES		381,739	487,027	402,072	1,427,537	5,697,525	5,638,326	5,682,879	(44,552)	14,647	4,255,342	25%

CMO
Income Statement
As of Oct FY2025

	Actual			YTD	Budget & Forecast							
	Aug	Sep	Oct	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	5,845	13,527	12,943	39,013	1,431,424	1,455,732	1,462,971	7,239	31,547	1,423,958	3%	
Fundraising and Grants	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	5,845	13,527	12,943	39,013	1,431,424	1,455,732	1,462,971	7,239	31,547	1,423,958	3%	
Expenses												
Compensation and Benefits	83,833	103,982	82,130	362,118	949,846	962,893	962,893	-	(13,047)	600,776	38%	
Books and Supplies	7,642	930	3,648	13,188	97,540	97,540	97,540	-	-	84,352	14%	
Services and Other Operating Expenditures	20,943	71,556	39,263	161,112	384,038	395,299	402,538	(7,239)	(18,500)	241,426	40%	
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Other Outflows & Amortization	-	-	360	360	-	-	-	-	-	(360)	-	-
Total Expenses	112,418	176,468	125,400	536,777	1,431,424	1,455,732	1,462,971	(7,239)	(31,547)	926,194	37%	
Operating Income	(106,573)	(162,941)	(112,457)	(497,764)	-	-	-	-	-	497,764		
Fund Balance												
Beginning Balance (Unaudited)					(0)	(0)	(0)					
Operating Income					-	-	-					
Ending Fund Balance					(0)	(0)	(0)					
Fund Balance as a % of Expenses					0%	0%	0%					

CMO
Income Statement
As of Oct FY2025

	Actual			YTD	Budget & Forecast						
	Aug	Sep	Oct	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					-	-	-	-	-		

CMO
Income Statement
As of Oct FY2025

	Actual			YTD	Budget & Forecast						
	Aug	Sep	Oct	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											
SUBTOTAL - LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue											
SUBTOTAL - Federal Revenue	-	-	-	-	-	-	-	-	-	-	-
Other State Revenue											
SUBTOTAL - Other State Revenue	-	-	-	-	-	-	-	-	-	-	-
Local Revenue											
8676 After School Program Revenue	5,845	13,527	12,893	38,963	130,000	130,000	130,000	-	-	91,037	30%
8699 All Other Local Revenue	-	-	50	50	-	-	-	-	-	(50)	
8721 CMO Fees Revenue	-	-	-	-	1,301,424	1,325,732	1,332,971	7,239	31,547	1,332,971	0%
SUBTOTAL - Local Revenue	5,845	13,527	12,943	39,013	1,431,424	1,455,732	1,462,971	7,239	31,547	1,423,958	3%
Fundraising and Grants											
SUBTOTAL - Fundraising and Grants	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	5,845	13,527	12,943	39,013	1,431,424	1,455,732	1,462,971	7,239	31,547	1,423,958	3%

CMO
Income Statement
As of Oct FY2025

		Actual			YTD	Budget & Forecast						
		Aug	Sep	Oct	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	-	-	-	1,250	13,130	13,130	13,130	-	-	11,880	10%
1150	Teacher - Intervention	487	701	487	1,675	-	10,711	10,711	-	(10,711)	9,036	16%
1300	Certificated Supervisor & Administrator Salaries	15,399	22,790	15,399	68,986	186,169	186,169	186,169	-	-	117,182	37%
SUBTOTAL - Certificated Salaries		15,886	23,491	15,886	71,911	199,299	210,009	210,009	-	(10,711)	138,098	34%
Classified Salaries												
2400	Classified Clerical & Office Salaries	24,772	34,360	24,936	108,904	290,232	290,232	290,232	-	-	181,328	38%
2905	Other Classified - After School	27,676	29,561	26,114	117,509	258,385	258,385	258,385	-	-	140,875	45%
SUBTOTAL - Classified Salaries		52,448	63,921	51,049	226,414	548,617	548,617	548,617	-	-	322,203	41%
Employee Benefits												
3100	STRS	3,034	4,487	3,034	13,735	38,066	40,112	40,112	-	(2,046)	26,377	34%
3300	OASDI-Medicare-Alternative	4,288	5,370	4,224	18,471	44,859	45,014	45,014	-	(155)	26,543	41%
3400	Health & Welfare Benefits	4,943	3,532	4,326	17,750	68,498	68,498	68,498	-	-	50,748	26%
3500	Unemployment Insurance	192	133	81	695	6,517	6,545	6,545	-	(28)	5,850	11%
3600	Workers Comp Insurance	-	-	479	959	7,479	7,586	7,586	-	(107)	6,627	13%
3900	403b contribution	3,043	3,047	3,050	12,183	36,512	36,512	36,512	-	-	24,329	33%
SUBTOTAL - Employee Benefits		15,499	16,569	15,195	63,793	201,931	204,267	204,267	-	(2,336)	140,474	31%
Books & Supplies												
4330	Office Supplies	289	88	125	502	2,081	2,081	2,081	-	-	1,579	24%
4352	After School Program	5,503	285	3,218	9,890	71,400	71,400	71,400	-	-	61,510	14%
4420	Computers: individual items less than \$5k	-	-	-	-	3,689	3,689	3,689	-	-	3,689	0%
4430	Non Classroom Related Furniture, Equipment & Supplies	-	465	198	663	7,650	7,650	7,650	-	-	6,987	9%
4710	Student Food Services	-	-	-	-	1,500	1,500	1,500	-	-	1,500	0%
4720	Other Food	1,850	92	106	2,132	11,220	11,220	11,220	-	-	9,088	19%
SUBTOTAL - Books and Supplies		7,642	930	3,648	13,188	97,540	97,540	97,540	-	-	84,352	14%

CMO
Income Statement
As of Oct FY2025

	Actual			YTD	Budget & Forecast						
	Aug	Sep	Oct	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	-	11,420	743	12,000	12,000	-	(11,257)	580	95%
5215 Travel - Mileage, Parking, Tolls	351	-	290	527	4,080	4,080	4,080	-	-	3,554	13%
5220 Travel and Lodging	-	-	589	589	15,300	15,300	15,300	-	-	14,711	4%
5225 Travel - Meals & Entertainment	-	-	298	298	3,060	3,060	3,060	-	-	2,762	10%
5305 Dues & Membership - Professional	797	797	797	3,189	9,940	9,940	9,940	-	-	6,751	32%
5400 Insurance	-	38,499	9,593	48,092	42,505	42,505	48,092	(5,587)	(5,587)	(0)	100%
5515 Janitorial, Gardening Services & Supplies	216	200	150	716	3,334	3,334	3,334	-	-	2,618	21%
5535 Utilities - All Utilities	728	576	142	1,814	3,150	3,150	3,150	-	-	1,336	58%
5610 Rent	900	900	900	4,500	12,000	12,000	12,000	-	-	7,500	38%
5615 Repairs and Maintenance - Building	-	-	-	-	651	651	651	-	-	651	0%
5619 Non-Cash Lease Adjustment	-	-	-	-	(564)	(560)	(560)	-	(4)	(560)	0%
5803 Accounting Fees	-	-	5,600	5,600	20,000	20,000	20,000	-	-	14,400	28%
5809 Banking Fees	-	-	20	76	6,000	6,000	6,000	-	-	5,924	1%
5812 Business Services	14,438	14,438	14,438	57,750	173,250	173,250	173,250	-	-	115,500	33%
5820 Non-Instructional Consultants	297	-	-	832	5,025	5,025	5,025	-	-	4,193	17%
5830 Field Trips Expenses	517	-	-	1,515	-	-	1,515	(1,515)	(1,515)	-	100%
5836 Fingerprinting	-	-	-	-	108	108	108	-	-	108	0%
5845 Legal Fees	1,575	3,833	-	5,408	9,364	9,364	9,364	-	-	3,956	58%
5848 Licenses and Other Fees	20	-	-	20	26	26	26	-	-	6	77%
5851 Marketing and Student Recruiting	144	-	-	144	945	945	945	-	-	801	15%
5857 Payroll Fees	114	167	150	10,555	11,634	11,634	11,634	-	-	1,079	91%
5860 Printing and Reproduction	236	424	460	1,139	3,150	3,150	3,150	-	-	2,011	36%
5861 Prior Yr Exp (not accrued)	8	-	-	8	789	789	789	-	-	780	1%
5863 Professional Development	-	75	-	243	23,779	23,779	23,779	-	-	23,537	1%
5875 Staff Recruiting	-	-	300	300	3,243	3,243	3,243	-	-	2,943	9%
5877 Student Activities	-	-	-	-	917	917	917	-	-	917	0%
5893 Transportation - Student	136	-	-	136	-	-	136	(136)	(136)	-	100%
5910 Communications - Internet / Website Fees	194	195	5,471	5,860	28,397	28,397	28,397	-	-	22,537	21%
5915 Postage and Delivery	244	-	33	277	2,550	2,550	2,550	-	-	2,273	11%
5920 Communications - Telephone & Fax	27	33	33	104	663	663	663	-	-	559	16%
SUBTOTAL - Services & Other Operating Exp.	20,943	71,556	39,263	161,112	384,038	395,299	402,538	(7,239)	(18,500)	241,426	40%
Capital Outlay & Depreciation											
SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	-	-	-	-	-	
Other Outflows & Amortization											
7999 Uncategorized Expense	-	-	360	360	-	-	-	-	-	(360)	
SUBTOTAL - Other Outflows & Amortization	-	-	360	360	-	-	-	-	-	(360)	
TOTAL EXPENSES	112,418	176,468	125,400	536,777	1,431,424	1,455,732	1,462,971	(7,239)	(31,547)	926,194	37%

The Academies CMO
Monthly Cash Forecast
As of Oct FY2025

	2024-25												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Forecast	Dec Forecast	Jan Forecast	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	5,260,410	4,961,556	5,081,876	5,010,708	4,944,402	5,106,417	5,167,267		
REVENUE														
LCFF Entitlement	-	337,730	429,880	989,299	730,779	730,780	927,865	730,780	817,428	1,000,715	811,320	811,320	9,401,577	1,083,681
Federal Revenue	-	-	-	-	60,963	-	-	32,038	-	1,670	41,333	229,732	452,275	86,539
Other State Revenue	-	29,740	29,746	124,380	102,196	71,366	109,538	132,836	82,722	84,454	163,117	120,414	1,596,351	545,844
Other Local Revenue	46,257	284,578	13,608	16,195	(306,231)	11,896	11,896	11,896	11,896	11,896	11,896	1,476,491	1,602,277	-
Fundraising & Grants	841	3,148	4,520	1,431	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	8,749	-
TOTAL REVENUE	47,098	655,195	477,754	1,131,306	587,558	813,893	1,049,150	907,402	911,898	1,098,587	1,027,518	2,637,808	13,061,230	1,716,064
EXPENSES														
Certificated Salaries	96,527	464,026	604,194	448,001	280,299	477,585	440,811	454,801	454,801	447,806	454,801	493,270	5,116,923	-
Classified Salaries	80,335	128,286	249,745	179,093	140,165	164,477	142,808	186,146	186,146	164,477	186,146	164,477	1,972,301	-
Employee Benefits	99,562	173,147	174,503	167,196	165,272	180,518	187,298	179,968	179,968	173,758	177,220	185,971	2,044,382	-
Books & Supplies	39,759	49,361	18,952	16,651	48,666	44,109	43,785	43,527	43,162	43,348	41,320	51,130	485,272	1,500
Services & Other Operating Expenses	105,392	47,650	96,321	125,536	134,063	135,059	131,876	131,876	131,876	124,930	124,930	1,817,210	3,224,748	118,029
Capital Outlay & Depreciation	-	-	-	-	4,508	1,695	1,695	1,695	1,695	1,695	1,695	5,660	20,336	-
Other Outflows	-	-	-	571	(571)	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	421,575	862,470	1,143,715	937,049	772,402	1,003,442	948,274	998,013	997,647	956,015	986,112	2,717,718	12,863,961	119,529
Operating Cash Inflow (Outflow)	(374,477)	(207,275)	(665,962)	194,257	(184,844)	(189,549)	100,876	(90,611)	(85,749)	142,572	41,406	(79,910)	197,268	1,596,535
Accounts Receivable	1,707,487	123,842	160,247	277,880	198,382	-	767	767	767	767	767	(17,970)	-	-
Other Current Assets	44,128	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	-	-	-	-	4,508	1,695	1,695	1,695	1,695	1,695	1,695	5,660	-	-
ROU Assets	-	-	-	-	-	-	-	-	-	-	-	216,356	-	-
Accounts Payable	(1,073,061)	18,791	(18,791)	13,713	606,365	163	163	163	163	163	163	163	-	-
Other Current Liabilities	(92,666)	(10,693)	(19,026)	(18,895)	(147,336)	(127,982)	-	-	-	-	-	(62,551)	-	-
Summer Holdback	(245,800)	27,048	24,865	23,633	16,818	16,818	16,818	16,818	16,818	16,818	16,818	16,818	-	-
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	5,260,410	4,961,556	5,081,876	5,010,708	4,944,402	5,106,417	5,167,267	4,998,632		

The Academies CMO
Balance Sheet
As of Oct FY2025

	Jun FY24				Oct 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	2,981,759	2,257,043	(472,284)	4,766,518	2,394,498	2,556,574	47,559	4,998,632
Accounts Receivable	1,553,198	1,053,219	-	2,606,417	98,063	238,836	61	336,961	1,094,559	774,218	-	1,868,777
Other Current Assets	21,505	21,189	1,435	44,128	-	-	-	-	-	-	-	-
Fixed Assets	173,654	30,270	-	203,924	173,654	30,270	-	203,924	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	8,053,657	7,625,662	(451,741)	15,227,577	8,348,240	8,349,541	57,034	16,754,815
LIABILITIES & EQUITY												
Accounts Payable	721,854	276,962	52,351	1,051,166	5,364	(19,310)	5,764	(8,182)	347,788	320,491	50,576	718,854
Other Current Liabilities	262,956	186,825	29,369	479,150	178,295	134,709	24,865	337,869	-	-	-	-
Summer Holdback	143,546	103,500	349	247,394	56,192	20,892	55	77,139	128,050	83,127	510	211,687
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	721,267	587,877	-	1,309,143	721,267	587,877	-	1,309,143	721,267	587,877	-	1,309,143
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	2,268,651	1,533,375	(5,124)	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	(155,772)	(399,921)	(497,764)	(1,053,457)	9,647	187,621	-	197,268
TOTAL LIABILITIES & EQUITY	9,100,276	8,452,059	99,584	17,651,918	8,053,657	7,625,662	(451,741)	15,227,577	8,348,240	8,349,541	57,034	16,754,815

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

Charter School Name: Blue Oak Academy
(continued) _____
CDS #: 54-10546-0135459
Charter Approving Entity: Tulare County 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 FIRST 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 FIRST 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 First Interim Report, please contact:

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

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

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

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

Charter School Name: Blue Oak Academy
(continued) _____
CDS #: 54-10546-0135459
Charter Approving Entity: Tulare County 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	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	3,939,757.55	-	3,939,757.55	723,605.88	-	723,605.88	3,949,593.95	-	3,949,593.95
Education Protection Account State Aid - Current Year	8012	81,272.00	-	81,272.00	19,491.00	-	19,491.00	81,272.00	-	81,272.00
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	819,624.06	-	819,624.06	139,826.34	-	139,826.34	809,794.21	-	809,794.21
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFFSources		4,840,653.61	-	4,840,653.61	882,923.22	-	882,923.22	4,840,660.16	-	4,840,660.16
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290	-	67,651.00	67,651.00	-	-	-	-	67,651.00	67,651.00
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	-	-	-	-	97,171.00	97,171.00
Total, Federal Revenues		-	253,040.43	253,040.43	-	-	-	-	253,040.43	253,040.43
3. Other State Revenues										
Special Education - State	StateRevSE	-	206,636.22	206,636.22	-	24,577.32	24,577.32	-	206,636.22	206,636.22
All Other State Revenues	StateRevAO	113,933.88	343,100.86	457,034.75	6.00	57,912.08	57,918.08	123,688.10	381,726.20	505,414.29
Total, Other State Revenues		113,933.88	549,737.08	663,670.97	6.00	82,489.40	82,495.40	123,688.10	588,362.42	712,050.51
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	63,355.00	-	63,355.00	62,197.17	-	62,197.17	64,749.00	-	64,749.00
Total, Local Revenues		63,355.00	-	63,355.00	62,197.17	-	62,197.17	64,749.00	-	64,749.00
5. TOTAL REVENUES		5,017,942.49	802,777.51	5,820,720.00	945,126.39	82,489.40	1,027,615.79	5,029,097.26	841,402.84	5,870,500.10
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,856,216.99	243,176.18	2,099,393.17	581,970.20	97,910.58	679,880.78	1,890,197.49	271,499.38	2,161,696.87
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	282,949.00	-	282,949.00	102,123.08	-	102,123.08	274,880.00	-	274,880.00
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		2,139,165.99	243,176.18	2,382,342.17	684,093.28	97,910.58	782,003.86	2,165,077.49	271,499.38	2,436,576.87
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	398,594.15	185,362.06	583,956.21	77,727.45	73,105.72	150,833.17	358,267.93	194,038.78	552,306.71

Non-certificated Support Salaries	2200	-	-	-	-	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	136,880.00	-	136,880.00	41,901.40	-	41,901.40	118,570.00	-	118,570.00
Other Non-certificated Salaries	2900	47,008.00	53,093.49	100,101.49	21,001.02	-	21,001.02	47,008.00	26,653.49	73,661.49
Total, Non-certificated Salaries		582,482.15	238,455.55	820,937.70	140,629.87	73,105.72	213,735.59	523,845.93	220,692.27	744,538.20
3. Employee Benefits										
STRS	3101-3102	396,165.70	55,996.65	452,162.35	122,426.74	17,045.78	139,472.52	410,103.46	39,495.04	449,598.50
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	70,045.29	28,230.40	98,275.70	18,856.87	7,834.18	26,691.05	69,220.24	28,192.10	97,412.33
Health and Welfare Benefits	3401-3402	300,244.30	-	300,244.30	106,389.76	-	106,389.76	300,244.30	-	300,244.30
Unemployment Insurance	3501-3502	13,325.56	3,562.65	16,888.21	1,601.68	294.34	1,896.02	13,161.08	4,275.18	17,436.26
Workers' Compensation Insurance	3601-3602	25,966.48	6,066.32	32,032.80	4,010.28	-	4,010.28	25,389.23	6,421.92	31,811.15
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	2,094.86	3,255.29	5,350.15	-	-	-	2,094.86	3,255.29	5,350.15
Total, Employee Benefits		807,842.19	97,111.31	904,953.51	253,285.33	25,174.30	278,459.63	820,213.16	81,639.53	901,852.69
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	6,546.54	3,000.00	9,546.54	2,163.89	-	2,163.89	6,546.54	3,000.00	9,546.54
Books and Other Reference Materials	4200	20,282.73	-	20,282.73	2,065.94	-	2,065.94	9,882.73	10,400.00	20,282.73
Materials and Supplies	4300	105,551.42	-	105,551.42	27,270.09	15,308.40	42,578.49	90,951.42	35,608.51	126,559.93
Noncapitalized Equipment	4400	39,520.00	-	39,520.00	10,519.85	-	10,519.85	39,520.00	-	39,520.00
Food	4700	6,779.96	-	6,779.96	68.36	-	68.36	6,779.96	-	6,779.96
Total, Books and Supplies		178,680.65	3,000.00	181,680.65	42,088.13	15,308.40	57,396.53	153,680.65	49,008.51	202,689.16
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	6,640.00	-	6,640.00	579.11	-	579.11	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
Operations and Housekeeping Services	5500	2,184.00	-	2,184.00	652.95	-	652.95	2,184.00	-	2,184.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	336,198.00	31,777.00	367,975.00	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	736,752.11	285,082.90	1,021,835.01	20,531.05	60,290.51	80,821.56	760,681.68	308,082.90	1,068,764.58
Communications	5900	7,477.33	-	7,477.33	721.33	-	721.33	7,477.33	-	7,477.33
Total, Services and Other Operating Expenditures		1,090,751.44	316,859.90	1,407,611.34	26,010.90	60,290.51	86,301.41	1,048,923.03	339,859.90	1,388,782.93
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
Total, Capital Outlay		-	-	-	-	-	-	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		4,798,922.42	898,602.94	5,697,525.37	1,146,107.51	271,789.51	1,417,897.02	4,720,179.25	962,699.59	5,682,878.84
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		219,020.07	(95,825.43)	123,194.63	(200,981.12)	(189,300.11)	(390,281.23)	308,918.00	(121,296.74)	187,621.26
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	(95,825.43)	95,825.43	-	(189,300.11)	189,300.11	-	(121,296.74)	121,296.74	-
4. TOTAL OTHER FINANCING SOURCES / USES		(95,825.43)	95,825.43	-	(189,300.11)	189,300.11	-	(121,296.74)	121,296.74	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		123,194.64	(0.00)	123,194.63	(390,281.23)	-	(390,281.23)	187,621.26	(0.00)	187,621.26
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	1,213,540.79	-	1,213,540.79	1,538,536.08	-	1,538,536.08	1,538,536.08	-	1,538,536.08
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	-	-	-	-	-
c. Adjusted Beginning Balance		1,213,540.79	-	1,213,540.79	1,538,536.08	-	1,538,536.08	1,538,536.08	-	1,538,536.08
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,336,735.43	(0.00)	1,336,735.42	1,148,254.85	-	1,148,254.85	1,726,157.34	(0.00)	1,726,157.34
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	1,336,735.43	(0.00)	1,336,735.42	1,148,254.85	-	1,148,254.85	1,726,157.34	-	1,726,157.34

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

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

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	3,939,757.55	723,605.88	3,949,593.95	9,836.40	0.25%
Education Protection Account State Aid - Current Year	8012	81,272.00	19,491.00	81,272.00	-	0.00%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	819,624.06	139,826.34	809,794.21	(9,829.85)	-1.20%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		4,840,653.61	882,923.22	4,840,660.16	6.55	0.00%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	67,651.00	-	67,651.00	-	0.00%
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	-	97,171.00	-	0.00%
Total, Federal Revenues		253,040.43	-	253,040.43	-	0.00%
3. Other State Revenues						
Special Education - State	StateRevSE	206,636.22	24,577.32	206,636.22	-	0.00%
All Other State Revenues	StateRevAO	457,034.75	57,918.08	505,414.29	48,379.55	10.59%
Total, Other State Revenues		663,670.97	82,495.40	712,050.51	48,379.55	7.29%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	63,355.00	62,197.17	64,749.00	1,394.00	2.20%
Total, Local Revenues		63,355.00	62,197.17	64,749.00	1,394.00	2.20%

5. TOTAL REVENUES		5,820,720.00	1,027,615.79	5,870,500.10	49,780.10	0.86%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,099,393.17	679,880.78	2,161,696.87	62,303.70	2.97%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	282,949.00	102,123.08	274,880.00	(8,069.00)	-2.85%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		2,382,342.17	782,003.86	2,436,576.87	54,234.70	2.28%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	583,956.21	150,833.17	552,306.71	(31,649.50)	-5.42%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	
Clerical and Office Salaries	2400	136,880.00	41,901.40	118,570.00	(18,310.00)	-13.38%
Other Non-certificated Salaries	2900	100,101.49	21,001.02	73,661.49	(26,440.00)	-26.41%
Total, Non-certificated Salaries		820,937.70	213,735.59	744,538.20	(76,399.50)	-9.31%
3. Employee Benefits						
STRS	3101-3102	452,162.35	139,472.52	449,598.50	(2,563.85)	-0.57%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	98,275.70	26,691.05	97,412.33	(863.36)	-0.88%
Health and Welfare Benefits	3401-3402	300,244.30	106,389.76	300,244.30	-	0.00%
Unemployment Insurance	3501-3502	16,888.21	1,896.02	17,436.26	548.05	3.25%
Workers' Compensation Insurance	3601-3602	32,032.80	4,010.28	31,811.15	(221.65)	-0.69%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	5,350.15	-	5,350.15	-	0.00%
Total, Employee Benefits		904,953.51	278,459.63	901,852.69	(3,100.81)	-0.34%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	9,546.54	2,163.89	9,546.54	-	0.00%
Books and Other Reference Materials	4200	20,282.73	2,065.94	20,282.73	-	0.00%
Materials and Supplies	4300	105,551.42	42,578.49	126,559.93	21,008.51	19.90%
Noncapitalized Equipment	4400	39,520.00	10,519.85	39,520.00	-	0.00%
Food	4700	6,779.96	68.36	6,779.96	-	0.00%
Total, Books and Supplies		181,680.65	57,396.53	202,689.16	21,008.51	11.56%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	6,640.00	579.11	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	New
Operations and Housekeeping Services	5500	2,184.00	652.95	2,184.00	-	0.00%

Rentals, Leases, Repairs, and Noncap. Improvements	5600	367,975.00	3,526.46	297,420.47	(70,554.53)	-19.17%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,021,835.01	80,821.56	1,068,764.58	46,929.58	4.59%
Communications	5900	7,477.33	721.33	7,477.33	-	0.00%
Total, Services and Other Operating Expenditures		1,407,611.34	86,301.41	1,388,782.93	(18,828.40)	-1.34%
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	-	-	8,438.98	8,438.98	New
Total, Capital Outlay		-	-	8,438.98	8,438.98	New
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		5,697,525.37	1,417,897.02	5,682,878.84	(14,646.53)	-0.26%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		123,194.63	(390,281.23)	187,621.26	64,426.63	52.30%
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)		123,194.63	(390,281.23)	187,621.26	64,426.63	52.30%

F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,213,540.79	1,538,536.08	1,538,536.08	324,995.29	26.78%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		1,213,540.79	1,538,536.08	1,538,536.08		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,336,735.42	1,148,254.85	1,726,157.34		
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	1,336,735.42	1,148,254.85	1,726,157.34	389,421.92	29.13%

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

Charter School Name: Blue Oak Academy
(continued) 0
CDS #: 54-10546-0135459
Charter Approving Entity: Tulare County 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	3,949,593.95	0.00	3,949,593.95	4,079,715.15	4,255,093.45
Education Protection Account State Aid - Current Year	8012	81,272.00	0.00	81,272.00	81,272.00	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	809,794.21	0.00	809,794.21	809,794.21	814,058.80
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		4,840,660.16	0.00	4,840,660.16	4,970,781.36	5,150,852.25
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	0.00	67,651.00	67,651.00	67,651.00	67,651.00
Special Education - Federal	8181, 8182	0.00	88,218.43	88,218.43	91,963.88	91,963.88
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities	8221	0.00	0.00	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	253,040.43	253,040.43	188,539.88	188,539.88
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	206,636.22	206,636.22	214,034.07	214,204.65
All Other State Revenues	StateRevAO	123,688.10	381,726.20	505,414.29	659,452.41	676,282.20
Total, Other State Revenues		123,688.10	588,362.42	712,050.51	873,486.48	890,486.85

4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	64,749.00	0.00	64,749.00	64,749.00	64,749.00
Total, Local Revenues		64,749.00	0.00	64,749.00	64,749.00	64,749.00
5. TOTAL REVENUES		5,029,097.26	841,402.84	5,870,500.10	6,097,556.72	6,294,627.98
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,890,197.49	271,499.38	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		2,165,077.49	271,499.38	2,436,576.87	2,558,405.71	2,686,325.99
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	358,267.93	194,038.78	552,306.71	586,116.52	615,422.35
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	26,653.49	73,661.49	77,344.57	81,211.80
Total, Non-certificated Salaries		523,845.93	220,692.27	744,538.20	787,959.59	827,357.57

Description	Object Code	FY 2024-25			Totals for 2025-26	Totals for 2026-27
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	410,103.46	39,495.04	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	69,220.24	28,192.10	97,412.33	102,756.83	107,894.67
Health and Welfare Benefits	3401-3402	300,244.30	0.00	300,244.30	315,256.51	331,019.34
Unemployment Insurance	3501-3502	13,161.08	4,275.18	17,436.26	17,437.52	17,438.84
Workers' Compensation Insurance	3601-3602	25,389.23	6,421.92	31,811.15	33,463.65	35,136.84
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	2,094.86	3,255.29	5,350.15	5,617.66	5,898.54
Total, Employee Benefits		820,213.16	81,639.53	901,852.69	946,610.60	993,070.57
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	6,546.54	3,000.00	9,546.54	9,832.94	10,127.92
Books and Other Reference Materials	4200	9,882.73	10,400.00	20,282.73	20,891.21	21,517.95
Materials and Supplies	4300	90,951.42	35,608.51	126,559.93	96,077.78	96,207.93
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		153,680.65	49,008.51	202,689.16	173,560.89	175,085.53

5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	6,640.00	0.00	6,640.00	6,671.20	6,703.34
Dues and Memberships	5300	1,500.00	0.00	1,500.00	1,500.00	1,500.00
Insurance	5400	4,796.55	0.00	4,796.55	4,940.45	5,088.66
Operations and Housekeeping Services	5500	2,184.00	0.00	2,184.00	2,249.52	2,317.01
Rentals, Leases, Repairs, and Noncap. Improvements	5600	265,643.47	31,777.00	297,420.47	293,894.00	293,894.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	760,681.68	308,082.90	1,068,764.58	1,078,767.91	1,124,430.29
Communications	5900	7,477.33	0.00	7,477.33	7,698.35	7,926.00
Total, Services and Other Operating Expenditures		1,048,923.03	339,859.90	1,388,782.93	1,395,721.43	1,441,859.29
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	0.00
Buildings and Improvements of Buildings	6200	0.00	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	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	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	8,438.98
Total, Capital Outlay		8,438.98	0.00	8,438.98	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	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	0.00	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		4,720,179.25	962,699.59	5,682,878.84	5,870,697.20	6,132,137.94
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		308,918.00	(121,296.74)	187,621.26	226,859.52	162,490.04

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		

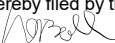
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(121,296.74)	121,296.74	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(121,296.74)	121,296.74	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		187,621.26	(0.00)	187,621.26	226,859.52	162,490.04
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,538,536.08	0.00	1,538,536.08	1,726,157.34	1,953,016.86
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		1,538,536.08	0.00	1,538,536.08	1,726,157.34	1,953,016.86
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,726,157.34	(0.00)	1,726,157.34	1,953,016.86	2,115,506.90
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	1,726,157.34	0.00	1,726,157.34	1,953,016.86	2,115,506.90

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First 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: 2024-2025

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:
() 2024-2025 CHARTER SCHOOL FIRST 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:
() 2024-2025 CHARTER SCHOOL FIRST 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 First Interim Report, please contact:

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

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

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

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**

First 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	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	2,527,318.29	-	2,527,318.29	559,766.98	-	559,766.98	3,238,242.68	-	3,238,242.68
Education Protection Account State Aid - Current Year	8012	1,234,299.12	-	1,234,299.12	177,595.00	-	177,595.00	541,138.32	-	541,138.32
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	791,023.14	-	791,023.14	136,623.24	-	136,623.24	781,536.30	-	781,536.30
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		4,552,640.55	-	4,552,640.55	873,985.22	-	873,985.22	4,560,917.30	-	4,560,917.30
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290	-	60,502.00	60,502.00	-	-	-	-	60,502.00	60,502.00
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	-	32,573.00	32,573.00	-	-	-	-	52,573.00	52,573.00
Total, Federal Revenues		-	179,234.77	179,234.77	-	-	-	-	199,234.77	199,234.77
3. Other State Revenues										
Special Education - State	StateRevSE	-	171,043.81	171,043.81	-	56,820.80	56,820.80	31,260.85	139,782.96	171,043.81
All Other State Revenues	StateRevAO	107,581.53	528,856.71	636,438.23	-	44,549.14	44,549.14	119,465.71	593,790.86	713,256.57
Total, Other State Revenues		107,581.53	699,900.52	807,482.05	-	101,369.94	101,369.94	150,726.56	733,573.82	884,300.38
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	83,306.00	-	83,306.00	9,757.99	-	9,757.99	83,306.00	-	83,306.00
Total, Local Revenues		83,306.00	-	83,306.00	9,757.99	-	9,757.99	83,306.00	-	83,306.00
5. TOTAL REVENUES										
		4,743,528.08	879,135.30	5,622,663.38	883,743.21	101,369.94	985,113.15	4,794,949.86	932,808.59	5,727,758.45
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,957,624.15	246,730.70	2,204,354.85	507,455.88	158,968.00	666,423.88	1,855,672.33	343,327.21	2,198,999.54
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	271,337.15	-	271,337.15	92,408.82	-	92,408.82	271,337.41	-	271,337.41
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		2,228,961.31	246,730.70	2,475,692.01	599,864.70	158,968.00	758,832.70	2,127,009.74	343,327.21	2,470,336.95
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	137,608.24	227,003.92	364,612.16	50,130.88	77,205.00	127,335.88	301,202.18	160,885.10	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	43,245.68	7,138.84	50,384.52	121,588.80	22,885.20	144,474.00
Other Non-certificated Salaries	2900	62,008.00	10,576.49	72,584.49	18,452.20	1,137.28	19,589.48	62,008.00	10,576.49	72,584.49

Total, Non-certificated Salaries		321,205.04	260,465.61	581,670.65	111,828.76	85,481.12	197,309.88	484,798.98	194,346.79	679,145.76
3. Employee Benefits										
STRS	3101-3102	422,866.61	47,125.56	469,992.17	105,526.65	27,843.51	133,370.16	403,393.86	65,575.50	468,969.36
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	57,822.12	23,503.21	81,325.34	16,992.05	9,050.77	26,042.82	66,563.76	22,140.77	88,704.54
Health and Welfare Benefits	3401-3402	327,643.63	-	327,643.63	107,186.18	-	107,186.18	327,643.63	-	327,643.63
Unemployment Insurance	3501-3502	11,294.30	4,060.62	15,354.92	1,369.43	438.11	1,807.54	12,881.51	3,864.60	16,746.12
Workers' Compensation Insurance	3601-3602	25,501.66	5,071.96	30,573.63	3,748.74	-	3,748.74	25,818.09	5,676.74	31,494.83
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	1,060.24	3,643.21	4,703.45	-	-	-	1,696.39	3,007.06	4,703.45
Total, Employee Benefits		846,188.57	83,404.57	929,593.14	234,823.05	37,332.39	272,155.44	837,997.24	100,264.68	938,261.92
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	22,000.00	-	22,000.00	209.17	-	209.17	10,000.00	-	10,000.00
Books and Other Reference Materials	4200	10,334.65	-	10,334.65	2,921.04	-	2,921.04	8,334.21	-	8,334.21
Materials and Supplies	4300	86,681.34	-	86,681.34	26,443.93	11,307.82	37,751.75	90,478.60	40,076.98	130,555.58
Noncapitalized Equipment	4400	29,335.00	-	29,335.00	13,257.48	-	13,257.48	29,335.00	-	29,335.00
Food	4700	6,818.40	-	6,818.40	-	-	-	6,818.40	-	6,818.40
Total, Books and Supplies		155,169.38	-	155,169.38	42,831.62	11,307.82	54,139.44	144,966.20	40,076.98	185,043.18
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	-	6,900.00	6,900.00	-	1,398.11	1,398.11	-	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
Operations and Housekeeping Services	5500	15,774.20	-	15,774.20	4,714.04	-	4,714.04	15,774.20	-	15,774.20
Rentals, Leases, Repairs, and Noncap. Improvements	5600	304,160.60	27,428.40	331,589.00	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	740,876.74	325,729.53	1,066,606.27	63,525.75	34,908.55	98,434.30	806,611.86	306,331.65	1,112,943.51
Communications	5900	22,742.44	-	22,742.44	1,177.02	-	1,177.02	21,149.09	-	21,149.09
Total, Services and Other Operating Expenditures		1,083,553.98	361,632.61	1,445,186.59	71,831.28	36,306.66	108,137.94	1,091,191.77	342,234.73	1,433,426.49
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	-	-	-	-	-	-	-	-	-
<i>Depreciation Expense (for accrual basis only)</i>	6900	21,887.01	-	21,887.01	-	-	-	11,897.25	-	11,897.25
Total, Capital Outlay		21,887.01	-	21,887.01	-	-	-	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		4,656,965.29	952,233.49	5,609,198.78	1,061,179.41	329,395.99	1,390,575.40	4,697,861.17	1,020,250.38	5,718,111.55
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.										

BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		86,562.79	(73,098.19)	13,464.60	(177,436.20)	(228,026.05)	(405,462.25)	97,088.69	(87,441.79)	9,646.90
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	(73,098.19)	73,098.19	-	(228,026.05)	228,026.05	-	(87,441.79)	87,441.79	-
4. TOTAL OTHER FINANCING SOURCES / USES		(73,098.19)	73,098.19	-	(228,026.05)	228,026.05	-	(87,441.79)	87,441.79	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		13,464.60	(0.00)	13,464.60	(405,462.25)	-	(405,462.25)	9,646.90	0.00	9,646.90
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	2,236,244.68	-	2,236,244.68	2,296,083.33	-	2,296,083.33	2,296,083.33	-	2,296,083.33
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	-	-	-	-	-
c. Adjusted Beginning Balance		2,236,244.68	-	2,236,244.68	2,296,083.33	-	2,296,083.33	2,296,083.33	-	2,296,083.33
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,249,709.28	(0.00)	2,249,709.28	1,890,621.08	-	1,890,621.08	2,305,730.23	0.00	2,305,730.23
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	2,249,709.28	(0.00)	2,249,709.28	1,890,621.08	-	1,890,621.08	2,305,730.23	-	2,305,730.23

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**

First Interim Report - Summary

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

Description	Object Code	Budget (X)	10/31 (Y)	Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					(Z) vs. (X)	(Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	2,527,318.29	559,766.98	3,238,242.68	710,924.39	28.13%
Education Protection Account State Aid - Current Year	8012	1,234,299.12	177,595.00	541,138.32	(693,160.81)	-56.16%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	791,023.14	136,623.24	781,536.30	(9,486.83)	-1.20%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		4,552,640.55	873,985.22	4,560,917.30	8,276.75	0.18%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	60,502.00	-	60,502.00	-	0.00%
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	32,573.00	-	52,573.00	20,000.00	61.40%
Total, Federal Revenues		179,234.77	-	199,234.77	20,000.00	11.16%
3. Other State Revenues						
Special Education - State	StateRevSE	171,043.81	56,820.80	171,043.81	-	0.00%
All Other State Revenues	StateRevAO	636,438.23	44,549.14	713,256.57	76,818.33	12.07%
Total, Other State Revenues		807,482.05	101,369.94	884,300.38	76,818.33	9.51%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	83,306.00	9,757.99	83,306.00	-	0.00%
Total, Local Revenues		83,306.00	9,757.99	83,306.00	-	0.00%
5. TOTAL REVENUES						
		5,622,663.38	985,113.15	5,727,758.45	105,095.08	1.87%
B. EXPENDITURES						

1. Certificated Salaries						
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	271,337.15	92,408.82	271,337.41	0.26	0.00%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		271,337.15	92,408.82	271,337.41	0.26	0.00%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	364,612.16	127,335.88	462,087.27	97,475.11	26.73%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	
Clerical and Office Salaries	2400	144,474.00	50,384.52	144,474.00	-	0.00%
Other Non-certificated Salaries	2900	72,584.49	19,589.48	72,584.49	-	0.00%
Total, Non-certificated Salaries		581,670.65	197,309.88	679,145.76	97,475.11	16.76%
3. Employee Benefits						
STRS	3101-3102	469,992.17	133,370.16	468,969.36	(1,022.82)	-0.22%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	81,325.34	26,042.82	88,704.54	7,379.20	9.07%
Health and Welfare Benefits	3401-3402	327,643.63	107,186.18	327,643.63	-	0.00%
Unemployment Insurance	3501-3502	15,354.92	1,807.54	16,746.12	1,391.20	9.06%
Workers' Compensation Insurance	3601-3602	30,573.63	3,748.74	31,494.83	921.20	3.01%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	4,703.45	-	4,703.45	-	0.00%
Total, Employee Benefits		929,593.14	272,155.44	938,261.92	8,668.78	0.93%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	22,000.00	209.17	10,000.00	(12,000.00)	-54.55%
Books and Other Reference Materials	4200	10,334.65	2,921.04	8,334.21	(2,000.44)	-19.36%
Materials and Supplies	4300	86,681.34	37,751.75	130,555.58	43,874.24	50.62%
Noncapitalized Equipment	4400	29,335.00	13,257.48	29,335.00	-	0.00%
Food	4700	6,818.40	-	6,818.40	-	0.00%
Total, Books and Supplies		155,169.38	54,139.44	185,043.18	29,873.80	19.25%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	6,900.00	1,398.11	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	New
Operations and Housekeeping Services	5500	15,774.20	4,714.04	15,774.20	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	331,589.00	2,414.47	270,288.47	(61,300.53)	-18.49%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,066,606.27	98,434.30	1,112,943.51	46,337.23	4.34%
Communications	5900	22,742.44	1,177.02	21,149.09	(1,593.35)	-7.01%

Total, Services and Other Operating Expenditures		1,445,186.59	108,137.94	1,433,426.49	(11,760.10)	-0.81%
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	21,887.01	-	11,897.25	(9,989.76)	-45.64%
Total, Capital Outlay		21,887.01	-	11,897.25	(9,989.76)	-45.64%
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		3,404,843.93	724,151.52	3,519,112.02	114,268.09	3.36%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)						
		2,217,819.45	260,961.63	2,208,646.44	(9,173.01)	-0.41%
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)						
		2,217,819.45	260,961.63	2,208,646.44	(9,173.01)	-0.41%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	2,236,244.68	2,296,083.33	2,296,083.33	59,838.65	2.68%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	

c. Adjusted Beginning Fund Balance		2,236,244.68	2,296,083.33	2,296,083.33		
2. Ending Fund Balance, June 30 (E + F.1.c.)		4,454,064.13	2,557,044.96	4,504,729.77		
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	2,249,709.28	1,890,621.08	2,305,730.23	56,020.95	2.49%

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

First 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	3,238,242.68	0.00	3,238,242.68	3,359,890.88	3,514,578.66
Education Protection Account State Aid - Current Year	8012	541,138.32	0.00	541,138.32	556,994.12	577,179.94
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	781,536.30	0.00	781,536.30	781,536.30	785,661.40
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		4,560,917.30	0.00	4,560,917.30	4,698,421.30	4,877,420.00
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	0.00	60,502.00	60,502.00	60,502.00	60,502.00
Special Education - Federal	8181, 8182	0.00	86,159.77	86,159.77	88,715.97	88,715.97
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities	8221	0.00	0.00	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	199,234.77	199,234.77	181,790.97	181,790.97
3. Other State Revenues						
Special Education - State	StateRevSE	31,260.85	139,782.96	171,043.81	175,190.91	175,355.92
All Other State Revenues	StateRevAO	119,465.71	593,790.86	713,256.57	625,855.74	434,432.96
Total, Other State Revenues		150,726.56	733,573.82	884,300.38	801,046.66	609,788.87
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	83,306.00	0.00	83,306.00	83,306.00	83,306.00
Total, Local Revenues		83,306.00	0.00	83,306.00	83,306.00	83,306.00

5. TOTAL REVENUES						
		4,794,949.86	932,808.59	5,727,758.45	5,764,564.93	5,752,305.85
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,855,672.33	343,327.21	2,198,999.54	2,244,599.71	2,213,902.33
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	299,149.50
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		2,127,009.74	343,327.21	2,470,336.95	2,529,503.99	2,513,051.83
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	301,202.18	160,885.10	462,087.27	471,275.03	462,087.27
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	144,474.00
Other Non-certificated Salaries	2900	62,008.00	10,576.49	72,584.49	76,213.72	80,024.40
Total, Non-certificated Salaries		484,798.98	194,346.79	679,145.76	699,186.44	686,585.67

Description	Object Code	FY 2024-25			Totals for 2025-26	Totals for 2026-27
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	403,393.86	65,575.50	468,969.36	468,969.36	468,969.36
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	66,563.76	22,140.77	88,704.54	93,528.06	93,558.06
Health and Welfare Benefits	3401-3402	327,643.63	0.00	327,643.63	344,025.81	327,643.63
Unemployment Insurance	3501-3502	12,881.51	3,864.60	16,746.12	16,755.03	16,764.38
Workers' Compensation Insurance	3601-3602	25,818.09	5,676.74	31,494.83	33,120.33	34,776.34
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	1,696.39	3,007.06	4,703.45	4,938.63	5,185.56
Total, Employee Benefits		837,997.24	100,264.68	938,261.92	961,337.20	946,897.33
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	10,000.00	0.00	10,000.00	10,300.00	10,609.00
Books and Other Reference Materials	4200	8,334.21	0.00	8,334.21	8,584.23	8,841.76
Materials and Supplies	4300	90,478.60	40,076.98	130,555.58	86,247.00	87,657.76
Noncapitalized Equipment	4400	29,335.00	0.00	29,335.00	29,335.00	29,335.00
Food	4700	6,818.40	0.00	6,818.40	6,818.40	6,818.40
Total, Books and Supplies		144,966.20	40,076.98	185,043.18	141,284.64	143,261.92
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	0.00	6,900.00	6,900.00	6,900.00	6,900.00
Dues and Memberships	5300	0.00	1,574.68	1,574.68	1,574.68	1,574.68

Insurance	5400	4,796.55	0.00	4,796.55	4,940.45	5,088.66
Operations and Housekeeping Services	5500	15,774.20	0.00	15,774.20	16,039.61	16,312.99
Rentals, Leases, Repairs, and Noncap. Improvements	5600	242,860.07	27,428.40	270,288.47	267,874.00	267,874.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	806,611.86	306,331.65	1,112,943.51	1,097,704.33	1,108,792.22
Communications	5900	21,149.09	0.00	21,149.09	21,783.57	22,437.07
Total, Services and Other Operating Expenditures		1,091,191.77	342,234.73	1,433,426.49	1,416,816.63	1,428,979.62
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	0.00
Buildings and Improvements of Buildings	6200	0.00	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	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	11,897.25	0.00	11,897.25	11,897.25	11,897.25
Total, Capital Outlay		11,897.25	0.00	11,897.25	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	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	0.00	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		4,697,861.17	1,020,250.38	5,718,111.55	5,760,026.14	5,730,673.62
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		97,088.69	(87,441.79)	9,646.90	4,538.79	21,632.23

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	(87,441.79)	87,441.79	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(87,441.79)	87,441.79	0.00	0.00	0.00

E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		9,646.90	0.00	9,646.90	4,538.79	21,632.23
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1						
	9791	2,296,083.33	0.00	2,296,083.33	2,305,730.23	2,310,269.02
b. Adjustments to Beginning Balance						
	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance						
		2,296,083.33	0.00	2,296,083.33	2,305,730.23	2,310,269.02
2. Ending Fund Balance, June 30 (E + F.1.c.)						
		2,305,730.23	0.00	2,305,730.23	2,310,269.02	2,331,901.24
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	2,305,730.23	0.00	2,305,730.23	2,310,269.02
						2,331,901.24

THE ACADEMIES CMO
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2024

DRAFT
For Discussion Purposes Only
Subject to Revision

**THE ACADEMIES CMO
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YEAR ENDED JUNE 30, 2024**

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INDEPENDENT AUDITORS' REPORT

Board of Directors
The Academies CMO
Visalia, California

Report on the Financial Statements

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibility for the Audit of the Financial Statements

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

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

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

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

Other Matters

Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

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

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

THE ACADEMIES CMO
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024

	Sycamore Valley Academy	Blue Oak Academy	Home Office	Total
ASSETS				
CURRENT ASSETS				
Cash and Cash Equivalents	\$ 2,551,739	\$ 2,247,869	\$ 77,667	\$ 4,877,275
Accounts Receivable	1,553,198	1,053,219	-	2,606,417
Prepaid Expenses and Other Assets	21,505	21,189	2,435	45,129
Total Current Assets	<u>4,126,442</u>	<u>3,322,277</u>	<u>80,102</u>	<u>7,528,821</u>
LONG-TERM ASSETS				
Operating Right of Use Assets, Net	4,800,180	5,099,513	19,482	9,919,175
Property, Plant, and Equipment, Net	173,654	30,270	-	203,924
Total Long-Term Assets	<u>4,973,834</u>	<u>5,129,783</u>	<u>19,482</u>	<u>10,123,099</u>
Total Assets	<u>\$ 9,100,276</u>	<u>\$ 8,452,060</u>	<u>\$ 99,584</u>	<u>\$ 17,651,920</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts Payable and Accrued Liabilities	\$ 1,172,002	\$ 614,920	\$ 82,067	\$ 1,868,989
Operating Lease Liabilities	110,128	126,471	11,567	248,166
Deferred Revenue	677,620	540,240	-	1,217,860
Total Current Liabilities	<u>1,959,750</u>	<u>1,281,631</u>	<u>93,634</u>	<u>3,335,015</u>
LONG-TERM LIABILITIES				
Operating Lease Liabilities	4,869,533	5,641,569	8,895	10,519,997
Total Long-Term Liabilities	<u>4,869,533</u>	<u>5,641,569</u>	<u>8,895</u>	<u>10,519,997</u>
NET ASSETS				
Total Net Asset - Without Donor Restriction	<u>2,270,993</u>	<u>1,528,860</u>	<u>(2,945)</u>	<u>3,796,908</u>
Total Net Assets	<u>2,270,993</u>	<u>1,528,860</u>	<u>(2,945)</u>	<u>3,796,908</u>
Total Liabilities and Net Assets	<u>\$ 9,100,276</u>	<u>\$ 8,452,060</u>	<u>\$ 99,584</u>	<u>\$ 17,651,920</u>

See accompanying Notes to Financial Statements.

**THE ACADEMIES CMO
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024**

	Sycamore Valley Academy	Blue Oak Academy	Home Office	Eliminations	Total
NET ASSETS WITHOUT DONOR RESTRICTION REVENUES					
State Revenue:					
State Aid	\$ 3,617,797	\$ 3,837,225	\$ -	\$ -	\$ 7,455,022
Other State Revenue	519,699	693,065	-	-	1,212,764
Federal Revenue:					
Grants and Entitlements	525,869	399,265	-	-	925,134
Local Revenue:					
In-Lieu Property Tax Revenue	759,018	776,813	-	-	1,535,831
Contributions	23,656	2,297	-	-	25,953
Investment Income	7,255	7,168	-	-	14,423
Other Revenue	108,013	67,626	1,498,974	(1,365,136)	309,477
Total Revenues	<u>5,561,307</u>	<u>5,783,459</u>	<u>1,498,974</u>	<u>(1,365,136)</u>	<u>11,478,604</u>
EXPENSES					
Program Services	4,538,858	4,397,477	668,710	-	9,605,045
Management and General	927,643	953,574	832,709	(1,365,136)	1,348,790
Fundraising	4,084	-	500	-	4,584
Total Expenses	<u>5,470,585</u>	<u>5,351,051</u>	<u>1,501,919</u>	<u>(1,365,136)</u>	<u>10,958,419</u>
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTION	<u>90,722</u>	<u>432,408</u>	<u>(2,945)</u>	<u>-</u>	<u>520,185</u>
CHANGE IN TOTAL NET ASSETS	90,722	432,408	(2,945)	-	520,185
Total Net Assets - Beginning of Year	<u>2,180,271</u>	<u>1,096,452</u>	<u>-</u>	<u>-</u>	<u>3,276,723</u>
TOTAL NET ASSETS - END OF YEAR	<u>\$ 2,270,993</u>	<u>\$ 1,528,860</u>	<u>\$ (2,945)</u>	<u>\$ -</u>	<u>\$ 3,796,908</u>

See accompanying Notes to Financial Statements.

**THE ACADEMIES CMO
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2024**

	Program Services	Management and General	Fundraising	Eliminations	Total Expenses
Salaries and Wages	\$ 6,322,180	\$ 410,004	\$ -	\$ -	\$ 6,732,184
Pension Expense	855,489	34,111	-	-	889,600
Other Employee Benefits	669,239	72,526	-	-	741,765
Payroll Taxes	174,301	25,676	-	-	199,977
Management Fees	-	1,455,044	-	(1,365,136)	89,908
Legal Expenses	-	11,725	-	-	11,725
Accounting Expenses	-	204,819	-	-	204,819
Instructional Materials	493,083	-	-	-	493,083
Other Fees for Services	276,439	128,255	-	-	404,694
Advertising and Recruiting Expenses	19,198	8,722	-	-	27,920
Office Expenses	65,938	58,608	-	-	124,546
Information Technology Expenses	32,548	24,920	-	-	57,468
Occupancy Expenses	429,444	168,338	-	-	597,782
Travel Expenses	6,775	19,540	-	-	26,315
Depreciation Expense	13,884	4,093	-	-	17,977
Insurance Expense	-	34,974	-	-	34,974
Other Expenses	246,527	52,571	4,584	-	303,682
Subtotal	9,605,045	2,713,926	4,584	(1,365,136)	10,958,419
Eliminations	-	(1,365,136)	-	1,365,136	-
Total	<u>\$ 9,605,045</u>	<u>\$ 1,348,790</u>	<u>\$ 4,584</u>	<u>\$ -</u>	<u>\$ 10,958,419</u>

See accompanying Notes to Financial Statements.

**THE ACADEMIES CMO
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2024**

	Sycamore Valley Academy	Blue Oak Academy	Home Office	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Change in Net Assets	\$ 90,722	\$ 432,408	\$ (2,945)	\$ 520,185
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:				
Depreciation	16,374	1,603	-	17,977
Change in Operating Assets:				
Accounts Receivable	(101,224)	(327,187)	-	(428,411)
Prepaid Expenses and Other Assets	18,322	(7,918)	2,396	12,800
Operating Right of Use Assets, Net	102,950	100,228	10,693	213,871
Change in Operating Liabilities:				
Accounts Payable and Accrued Liabilities	255,013	332,400	71,119	658,532
Operating Lease Liabilities	(109,360)	(23,984)	(10,353)	(143,697)
Deferred Revenue	93,071	(6,931)		86,140
Net Cash Provided by Operating Activities	<u>365,868</u>	<u>500,619</u>	<u>70,910</u>	<u>937,397</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchases of Property, Plant, and Equipment	(27,561)	(31,873)	-	(59,434)
Net Cash Used by Investing Activities	<u>(27,561)</u>	<u>(31,873)</u>	<u>-</u>	<u>(59,434)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	338,307	468,746	70,910	877,963
Cash and Cash Equivalents - Beginning of Year	<u>2,213,432</u>	<u>1,779,123</u>	<u>6,757</u>	<u>3,999,312</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 2,551,739</u>	<u>\$ 2,247,869</u>	<u>\$ 77,667</u>	<u>\$ 4,877,275</u>

See accompanying Notes to Financial Statements.

**THE ACADEMIES CMO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Academies CMO (the Academy) was formed as Sycamore Valley Academy on October 2, 2010 as a charter school pursuant to California Education Code §47600 under a charter agreement with Visalia Unified School District (the District). The Academy became a nonprofit public benefit corporation on October 7, 2010. The charter agreement was approved by Visalia Unified School District and submitted to the California Board of Education in January 2012. The Academy began operations on August 15, 2012. The Academy changed its name to The Academies CMO in 2017.

Sycamore Valley Academy is a tuition-free, K-8 charter school. Sycamore Valley Academy offers a site-based, academically accelerated instructional program with thematic units, project-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.

Blue Oak Academy was established in 2017 and served grades K-7 during the year ended June 30, 2024. Blue Oak Academy offers a site-based, academically accelerated instructional program with thematic units, project-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.

Basis of Accounting

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

Basis of Presentation

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

Use of Estimates

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

Functional Allocation of Expenses

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

THE ACADEMIES CMO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

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

Net Asset Classes

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

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

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

Accounts Receivable

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

Property, Plant, and Equipment

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

Leases

The Academy determines if an arrangement is a lease at inception. Operating leases are included in right-of-use (ROU) assets – operating and lease liability – operating, and finance leases are included in right-of-use (ROU) assets – financing and lease liability – financing in the statement of financial position.

ROU assets represent the Academy's right to use an underlying asset for the lease term and lease liabilities represent the Academy's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Academy will exercise that option. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term. The Academy has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or right of use assets on the balance sheet.

THE ACADEMIES CMO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases (Continued)

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the Academy has elected to use a risk-free discount rate determined using a period comparable with that of the lease term for computing the present value of all lease liabilities.

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

Revenue Recognition

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

Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as contributions without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give (those with a measurable performance or other barrier and a right of return) are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the Academy has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2024, the Academy has conditional grants of \$1,334,177 of which \$1,217,860 is recognized as deferred revenue in the statement of financial position.

Contributed Assets and Services

Contributions of donated noncash assets are recorded at fair value in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at fair values in the period received.

THE ACADEMIES CMO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes

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

Other Revenue

Other revenue consists primarily of after-school services and other services. The performance obligation for providing these services is simultaneously received and consumed by the students; therefore, the revenue is recognized ratably the course of the academic year.

Income Taxes

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

Evaluation of Subsequent Events

The Academy has evaluated subsequent events through REPORT DATE, the date these financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise of cash and cash equivalents and accounts receivable for the total amount of \$7,483,692.

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

**THE ACADEMIES CMO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 3 CONCENTRATION OF CREDIT RISK

The Academy maintains cash balances held in banks and revolving funds which are insured up to statutory limits by the Federal Depository Insurance Corporation (FDIC). At times, cash in these accounts exceeds the insured amounts. The Academy has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

NOTE 4 PROPERTY, PLANT AND EQUIPMENT

Property, plant, and equipment consisted of the following as of June 30, 2024:

Leasehold Improvements	\$ 305,043
Total	<u>305,043</u>
Less: Accumulated Depreciation and Amortization	<u>(101,119)</u>
Total Property, Plant, and Equipment	<u><u>\$ 203,924</u></u>

Depreciation expense was \$17,977 for the year ended June 30, 2024.

NOTE 5 EMPLOYEE RETIREMENT

Multi-Employer Defined Benefit Pension Plans

Qualified employees are covered under multiple employer defined benefit pension plans maintained by agencies of the state of California. Certificated employees are members of the State Teachers' Retirement System (STRS).

The risks of participating in this multi-employer defined benefit pension plan are different from single-employer plans because: (a) assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature and detailed in Teachers' Retirement Law, and (c) if the Academy chooses to stop participating in the multi-employer plan, it may be required to pay a withdrawal liability to the plan. The Academy has no plans to withdraw from this multi-employer plan.

**THE ACADEMIES CMO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

State Teachers' Retirement System (STRS)

Plan Description

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

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

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.21% of their salary. The Academy is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2024 was 19.10% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

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

<u>Year Ended June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2022	\$ 573,131	100%
2023	733,015	100%
2024	889,600	100%

**THE ACADEMIES CMO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 6 LEASES

In June 2019, the Academy entered into facilities use agreements with the Visalia Unified School District for properties in the city of Visalia through June 30, 2052 and shall automatically renew for successive charter renewal terms for as long as the charter school's charter is authorized and continues in effect. The initial facilities use fee shall be \$7 per square feet and will increase approximately \$10 per square feet as defined in the agreement.

In February 2021, the Academy entered into an operating lease agreement for office space commencing in April 2021 through March 2026. Base monthly rent for years 1-3 will be \$900 and \$1,000 for years 4-5. The Academy has the right to terminate the lease after 24 months of the lease period. The Academy must provide 60 days' written notice and pay four months of base rental income as a termination fee. Also, the Academy has the option to renew the term of the lease for one period of five years with a 3% annual increase to rent commencing at the expiration of the initial lease term by providing a written notice to the lessor. The written notice must be received by the lessor not less than 90 days prior to the expiration of the initial lease term.

The Academy leases equipment under a lease expiring September 2024.

The following tables provide quantitative information concerning the Academy's leases for the year ended June 30, 2024:

Operating Lease Expense	\$ 577,082
Cash Paid for Amounts Included in the Measurement of Lease Liabilities:	
Operating Cash Flows from Operating Leases	\$ 506,908
Weighted-Average Remaining Lease Term - Operating Leases	27.9 Years
Weighted-Average Discount Rate - Operating Leases	3.35%

A maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2024 is as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2025	\$ 605,023
2026	601,055
2027	592,055
2028	592,055
2029	592,055
Thereafter	13,617,262
Undiscounted Cash Flows	<u>16,599,505</u>
(Less) Imputed Interest	<u>(5,831,342)</u>
Total Present Value	<u><u>\$ 10,768,163</u></u>

**THE ACADEMIES CMO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 7 CONTINGENCIES, RISKS AND UNCERTAINTIES

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

NOTE 8 FUNCTIONALIZED EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and wages, pension expense, other employee benefits, payroll taxes, other fees for services, office expenses, printing and postage, information technology, and other expenses, which are allocated on the basis of estimates of time and effort.

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SUPPLEMENTARY INFORMATION

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**THE ACADEMIES CMO
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2024**

	Instructional Minutes		Traditional Calendar	Status
	Requirement	Actual	Days	
Sycamore:				
Kindergarten	36,000	47,485	175	In Compliance
Grade 1	50,400	57,210	175	In Compliance
Grade 2	50,400	57,210	175	In Compliance
Grade 3	50,400	57,210	175	In Compliance
Grade 4	54,000	57,310	175	In Compliance
Grade 5	54,000	57,310	175	In Compliance
Grade 6	54,000	61,355	175	In Compliance
Grade 7	54,000	61,355	175	In Compliance
Grade 8	54,000	61,355	175	In Compliance
Blue Oak:				
Kindergarten	36,000	47,485	175	In Compliance
Grade 1	50,400	57,310	175	In Compliance
Grade 2	50,400	57,310	175	In Compliance
Grade 3	50,400	57,310	175	In Compliance
Grade 4	54,000	57,310	175	In Compliance
Grade 5	54,000	57,310	175	In Compliance
Grade 6	54,000	61,585	175	In Compliance
Grade 7	54,000	61,585	175	In Compliance

See accompanying Independent Auditors' Report and Notes to Supplementary Information.

**THE ACADEMIES CMO
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2024**

		Second Period Report	
		Classroom	
		Based	Total
Sycamore:			
Grades TK/K-3		179.56	180.29
Grades 4-6		124.56	125.01
Grades 7-8		75.07	75.58
ADA Totals		<u>379.19</u>	<u>380.88</u>
Blue Oak:			
Grades TK/K-3		198.87	199.83
Grades 4-6		130.50	131.28
Grades 7-8		58.40	58.70
ADA Totals		<u>387.77</u>	<u>389.81</u>
		Annual Report	
		Classroom	
		Based	Total
Sycamore:			
Grades TK/K-3		179.60	180.86
Grades 4-6		123.95	124.95
Grades 7-8		75.41	76.07
ADA Totals		<u>378.96</u>	<u>381.88</u>
Blue Oak:			
Grades TK/K-3		199.30	200.25
Grades 4-6		129.89	130.67
Grades 7-8		58.39	58.74
ADA Totals		<u>387.58</u>	<u>389.66</u>

See accompanying Independent Auditors' Report and Notes to Supplementary Information.

**THE ACADEMIES CMO
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024**

	<u>Sycamore Valley Academy</u>	<u>Blue Oak Academy</u>
June 30, 2024 Annual Financial Report Fund Balances (Net Assets)	\$ 2,296,083	\$ 1,538,536
Adjustments and Reclassifications:		
Increase (Decrease) of Fund Balance (Net Assets):		
Cash and Cash Equivalents	(11,854)	(12,337)
Accounts Payable and Accrued Liabilities	(56,882)	(44,975)
Deferred Revenue	43,646	47,636
Net Adjustments and Reclassifications	<u>(25,090)</u>	<u>(9,676)</u>
June 30, 2024 Audited Financial Statement Fund Balances (Net Assets)	<u>\$ 2,270,993</u>	<u>\$ 1,528,860</u>

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See accompanying Independent Auditors' Report and Notes to Supplementary Information.

**THE ACADEMIES CMO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Additional Award Identification	Federal Expenditures Total
U.S. Department of Education				
Pass-Through Programs From California				
Department of Education:				
Every Child Succeeds Act:				
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329		\$ 92,085
Title II, Part A, Improving Teacher Quality	84.367	14341		16,446
Title IV, Part A, Student Support & Academic Enrichment	84.424	15396		20,000
Small, Rural School Achievement Program	84.358A	n/a		76,163
Special Education Cluster: IDEA Basic Local Assistance Entitlement, Part B, Section 611	84.027	13379		152,535
Total Special Education Cluster				<u>152,535</u>
Coronavirus Aid, Relief, and Economic Security Act (CARES Act):				
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15559	COVID-19	436,675
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	COVID-19	131,230
Total Coronavirus Aid, Relief, and Economic Security Act (CARES Act)				<u>567,905</u>
Total U.S. Department of Education				925,134
 Total Expenditures of Federal Awards				 <u><u>\$ 925,134</u></u>

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

See accompanying Independent Auditors' Report and Notes to Supplementary Information.

**THE ACADEMIES CMO
NOTES TO SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2024**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

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

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

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

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

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

NOTE 4 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the School under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the School, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of the School.

NOTE 6 INDIRECT COST RATE

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

OTHER INFORMATION

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For Discussion Purposes Only
Subject to Revision

**THE ACADEMIES CMO
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2024**

The Academies CMO (the Academy) was established in 2012, when it was granted its first charter, Sycamore Valley Academy, through Visalia Unified School District (the District) and its charter school status from the California Department of Education. The charter may be revoked by the District for material violations of the charter, failure to meet or make progress toward student outcomes, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

Charter School number authorized by the State: 1382

The Academy received a second charter, Blue Oak Academy in 2017 through Tulare County Office of Education (the Sponsor) and its charter school status from the California Department of Education. The charter may be revoked by the Sponsor for material violations of the charter, failure to meet or make progress toward student outcomes, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

Charter School number authorized by the State: 1860

The Board of Directors and the Administrators as of the year ended June 30, 2024 were as follows:

BOARD OF DIRECTORS

<u>Member</u>	<u>Office</u>	<u>Term End (2 Years)</u>
Harold Rollin, Esq.	Board Chair	January 31, 2026
Alex Tietjen	Vice Chair	January 31, 2026
Marilou Monsivais	Treasurer	January 31, 2025
Christina Gutierrez	Secretary	January 31, 2025
Craig Wheaton	Member	January 31, 2024
Mary Aceves	Member	January 31, 2026
Michelle Phillips	Member	January 31, 2025

ADMINISTRATION

Donya Ball	Superintendent
Dana Stinson	Principal, Blue Oaks Academy
Corey Morse	Principal, Sycamore Valley Academy

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

Board of Directors
The Academies CMO
Visalia, California

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

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

DRAFT
For Discussion Purposes Only
Subject to Revision

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

Board of Directors
The Academies CMO
Visalia, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

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

Board of Directors
The Academies CMO
Visalia, California

Report on Compliance

Opinion on State Compliance

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

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

Basis for Opinion

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibility for the Audit of Compliance

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

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

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

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

Compliance Requirements Tested

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

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

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

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

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

Not Applicable⁴: The Academy expended all funds in the prior year.

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

**THE ACADEMIES CMO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024**

Section I – Summary of Auditors’ Results

Financial Statements

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

Federal Awards

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

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.425U	Elementary and Secondary School Emergency Relief III (ESSER III) Fund
84.425U	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

_____ yes X no

**THE ACADEMIES CMO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024**

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

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

Section II – Financial Statement Findings

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

Section III – Findings and Questioned Costs – Major Federal Programs

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

Findings and Questioned Costs – State Compliance

There were no findings or questioned costs related to state awards for June 30, 2024.

**THE ACADEMIES CMO
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

2023-001 Nonclassroom-Based Instruction/ Independent Study - BOA

40000

Criteria: Per Education code section 51747 requires every written independent study agreement must contain signatures, no later than 10 days after the first day of independent study instruction by the pupil, the pupil's parent, legal guardian or caregiver, the certificated employee who was designated as having responsibility for the general supervision of the pupil's independent study, and all other persons, if any, who had direct responsibility for providing assistance to the pupil.

Condition: Sampled master agreements from the attendance records did not contain some required signatures on the short-term independent study master agreements within 10 days after ADA claimed.

Effect: BOA was not in compliance with Education code section 51747 and over-reported ADA by 2.06 in its P2. This represents the entire nonclassroom based ADA reported on its P2.

Cause: Turnover in key position monitoring master agreement compliance.

Questioned Costs: Decrease in apportionment of \$19,600.

Repeat Finding: This is not a repeat finding.

Status: Implemented.

**THE ACADEMIES CMO
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

2023-002 Unduplicated Local Control Funding Formula Pupil Counts

40000

Criteria: Education code section 42238.02 (b)(2) requires a charter school to submit its enrolled free and reduced-price meal eligibility, foster youth and English learner pupil-level records for enrolled pupils using the California Longitudinal Pupil Advancement Data System (CalPADS). The CalPADS 1.17 and 1.18 reports should accurately report the number of students eligible for free and reduced price meals and those identified as “English Learners”.

Condition: During testing of Blue Oak Academy (BOA) and Sycamore Valley Academy (SVA) we compare students’ family income per Free and Reduced Price Meal (FRPM) eligibility applications to the Income Eligibility Scales for 2022-2023 and found that BOA and SVA inaccurately reported students as eligible for free or reduced price meals. One student at Blue Oak Academy and one student at Sycamore Valley Academy were incorrectly marked as free/reduced when the student should have been marked as paid.

Effect: BOA and SVA is not in compliance with Education code section 42238.02 (b)(2). The 1.17 and 1.18 reports contained errors as follows:

	Original		Updated		Net Change		LCFF Entitlement		
	Enrollment	Unduplicated	Enrollment	Unduplicated	Enrollment	Unduplicated	Original	Revised	Adjustment
	Count	Pupil Count	Count	Pupil Count	Count	Pupil Count	Entitlement	Entitlement	
Blue Oak Academy	923	454	923	448	-	(6)	\$ 3,515,461	\$ 3,511,366	\$ (4,095)
Sycamore Valley Academy	1,153	407	1,153	404	-	(3)	\$ 3,731,109	\$ 3,729,313	\$ (1,796)

Cause: Clerical error in monitoring.

Questioned Costs: The error identified in the condition was extrapolated to the population of free and reduced eligible pupils and resulted in a revised entitlement of:

- Decrease of \$4,095 for the site BOA and
- Decrease of \$1,796 for the site SVA.

Repeat Finding: This is not a repeat finding.

Status: Implemented.



Salary Schedules 2024-2025

NOTICE: The Academies CMO has the right to suspend scheduled increases after consideration of the schools' budgets, projected state budget, and/or employee performance. Salary Schedules are reviewed annually as the new organizational budget is being developed. The Board of Directors also has the right to adjust these schedules annually in light of the schools' or state budget.

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Behavior Technician Aide & Special Education Aide (Classified)- Hourly Rate.....	3
After School Program Coordinator (Classified)- Hourly Rate	3
After School Program Aide (Classified)- Hourly Rate	4
Lead After School Program Aide (Classified)- Hourly Rate.....	4
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Instructional Aide (General Education) (Classified)- Hourly Rate

Years in the organization	High School graduate only	AA/AS degree	BA/BS degree*
1-2	\$17.44	\$18.01	\$18.60
3	\$17.44	\$18.31	\$18.89
4	\$17.44	\$18.60	\$19.18
5	\$17.44	\$18.89	\$19.47
6 -9	\$17.44	\$19.18	\$19.76
10-14	\$17.44	\$19.47	\$20.06
15-19	\$17.44	\$19.76	\$20.35
20+	\$17.44	\$20.06	\$20.64

This is a non-exempt position, paid on an hourly basis.
Employee may contribute to a 403b for retirement. There is no matching Employer contribution to the 403b at this time.
Employee receives Social Security benefits from Employer.
Full time- receives an Employer contribution of \$923/month for Health, Dental, Vision, and Basic Life insurance.
Part time- does not receive benefits package.
*CODESP certifications for hires prior to 2020-21.

This is an 11-month position.

Enrichment Aide, Intervention Aide, Library Aide (Classified)- Hourly Rate

Years in the organization	High School graduate only	AA/AS degree	BA/BS degree*
1-2	\$17.44	\$18.25	\$20.12
3	\$17.73	\$18.54	\$20.36
4	\$18.01	\$18.87	\$20.78
5	\$18.31	\$20.12	\$21.39
6 -9	\$18.60	\$20.78	\$22.02
10-14	\$18.89	\$21.39	\$23.90
15-19	\$19.18	\$22.02	\$24.53
20+	\$19.47	\$22.65	\$25.15

This is a non-exempt position, paid on an hourly basis.
Employee may contribute to a 403b for retirement. There is no matching Employer contribution to the 403b at this time.
Employee receives Social Security benefits from Employer.
Full time- receives an Employer contribution of \$923/month for Health, Dental, Vision, and Basic Life insurance.
Part time- does not receive benefits package.
*CODESP certifications for hires prior to 2020-21.

This is an 11-month position.

Behavior Technician Aide & Special Education Aide (Classified)- Hourly Rate

Years in the organization	High School graduate only	AA/AS degree	BA/BS degree
1	\$19.94	\$21.56	\$24.49
2	\$20.23	\$21.85	\$24.68
3	\$20.51	\$22.23	\$25.19
4	\$20.81	\$24.43	\$25.16
5 -9	\$21.10	\$25.46	\$25.76
10-14	\$21.39	\$26.39	\$28.91
15-19	\$21.68	\$27.36	\$29.54
20+	\$21.97	\$28.33	\$30.15

This is a non-exempt position, paid on an hourly basis.
Employee may contribute to a 403b for retirement. There is no matching Employer contribution to the 403b at this time.
Employee receives Social Security benefits from Employer.
Full time- receives 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.

After School Program Coordinator (Classified)- Hourly Rate

Years in the organization	High School grad only	AA/AS Degree	BA/BS Degree
1	\$25.16	\$26.63	\$29.60
2	\$27.00	\$28.58	\$31.75
3-4	\$28.02	\$29.68	\$32.97
5-7	\$30.62	\$32.42	\$36.03
8-10	\$32.18	\$34.07	\$37.86
11+	\$34.75	\$36.80	\$44.89

This is a non-exempt position, paid on an hourly basis.
Employee may contribute to a 403b for retirement. There is a 3% Employer match contribution to the 403b for Full time.
Employee receives Social Security benefits from Employer.
Full time- receives an Employer contribution of \$923/month for Health, Dental, Vision, and Basic Life insurance.
Part time- does not receive benefits package.

This is a 12-month position.

After School Program Aide (Classified)- Hourly Rate

Years in the organization	High School graduate only	AA/AS degree	BA/BS degree*
1-2	\$18.32	\$18.91	\$19.53
3	\$18.32	\$19.22	\$19.83
4	\$18.32	\$19.53	\$20.14
5	\$18.32	\$19.83	\$20.44
6 -9	\$18.32	\$20.14	\$20.78
10-14	\$18.32	\$20.44	\$21.06
15-19	\$18.32	\$20.78	\$21.36
20+	\$18.32	\$21.06	\$21.68

This is a non-exempt position, paid on an hourly basis.
Employee may contribute to a 403b for retirement. There is no matching Employer contribution to the 403b at this time.
Employee receives Social Security benefits from Employer.
Full time- receives an Employer contribution of \$923/month for Health, Dental, Vision, and Basic Life insurance.
Part time- does not receive benefits package.
*CODESP certifications for hires prior to 2020-21.

This is a 12-month position; Summer hours and days are subject to change.

Lead After School Program Aide (Classified)- Hourly Rate

Years in the organization	High School graduate only	AA/AS degree	BA/BS degree*
1-2	\$18.91	\$19.53	\$20.14
3	\$18.91	\$19.83	\$20.44
4	\$18.91	\$20.14	\$20.78
5	\$18.91	\$20.44	\$21.06
6 -9	\$18.91	\$20.78	\$21.36
10-14	\$18.91	\$21.06	\$21.68
15-19	\$18.91	\$21.36	\$21.98
20+	\$18.91	\$21.68	\$22.27

This is a non-exempt position, paid on an hourly basis.
Employee may contribute to a 403b for retirement. There is no matching Employer contribution to the 403b at this time.
Employee receives Social Security benefits from Employer.
Full time- receives an Employer contribution of \$923/month for Health, Dental, Vision, and Basic Life insurance.
Part time- does not receive benefits package.
*CODESP certifications for hires prior to 2020-21.

This is a 12-month position; Summer hours and days are subject to change.

Substitute Office Assistant/Health Aide (Classified)- Hourly Rate

High school diploma required
\$17.14 per hour

This is a non-exempt position, paid on an hourly basis.
Part-time- does not receive benefits package.

Substitute Instructional Aide/ASP Aide (Classified)- Hourly Rate

High School grad only	AA/AS degree	BA/BS degree*
\$16.50	\$16.62	\$17.14

This is a non-exempt position, paid on an hourly basis.
Part-time- does not receive benefits package.
*CODESP certifications for hires prior to 2020-21.

Substitute Teachers (Certificated)- Daily Rate

Full Day (7:45 AM- 3:45 PM)	\$160
Half Day (4 hours, AM or PM)	\$80
Long-Term Full Day (7:45 AM- 3:45 PM)	\$225
Long-Term Half Day (4 hours, AM or PM)	\$113
Temporary Full-Time Float Full Day (7:45 AM- 3:45 PM)	\$208
Temporary Full-Time Float Half Day (4 hours, AM or PM)	\$104

Members of STRS receive STRS contributions.
Part time- does not receive benefits package.
"Long-Term Substitute" pay rate begins at the 16th day of consecutive substitute teaching. When the Long-Term assignment ends, the Long-Term Substitute pay rate ends.
"Temporary Full-Time Float Substitute" pay rate begins on the 1st day of the assignment. When the Temporary Full-Time Float assignment ends, the Temporary Full-Time Float Substitute pay rate ends.

Substitute Principal (Certificated)- Daily Rate

Full Day (7:45 AM- 3:45 PM)	\$210
Half Day (4 hours, AM or PM)	\$105
Long-Term Full Day (7:45 AM- 3:45 PM)	\$310
Long-Term Half Day (4 hours, AM or PM)	\$155

Members of STRS receive STRS contributions.
Part time- does not receive benefits package.
"Long-Term Substitute" pay rate begins at the 16th day of consecutive substitute teaching. When the Long-Term assignment ends, the Long-Term Substitute pay rate ends.

Custodian (Classified)- Hourly Rate

Years in the organization	Hourly Compensation
1-3	\$18.61
4-6	\$20.48
7-9	\$21.51
10-12	\$22.60
13-15	\$23.73

This is a non-exempt position, paid on an hourly basis.
Employee may contribute to a 403b for retirement. There is a 3% Employer match contribution to the 403b for Full time.
Employee receives Social Security benefits from Employer.
Full time- receives an Employer contribution of \$923/month for Health, Dental, Vision, and Basic Life insurance.
Part time- does not receive benefits package.

This is a 12-month position.

Translation Services (Classified)- Hourly Rate

High school diploma required

20.00 per hour

This is a non-exempt position, paid on an hourly basis.
Part-time- does not receive benefits package.

Office Assistant (Classified)- Hourly Rate

High school diploma required; advanced education desired.	
Years in the organization	Hourly Compensation
1	\$19.16
2	\$20.36
3	\$22.15
4	\$23.21
5-10	\$24.13
11-15	\$24.28
16-20	\$25.72
21+	\$26.32

This is a non-exempt position, paid on an hourly basis.
Employee may contribute to a 403b for retirement. There is a 3% Employer match contribution to the 403b for Full time.
Employee receives Social Security benefits from Employer.
Full time- receives an Employer contribution of \$923/month for Health, Dental, Vision, and Basic Life insurance.
Part time- does not receive benefits package.

This is a 12-month position.

Administrative Manager (Classified)- Hourly Rate

High school diploma required; advanced education desired.	
Years in the organization	Hourly Compensation
1	\$27.54
2	\$28.86
3	\$29.81
4	\$30.93
5-10	\$32.21
11-15	\$33.38
16-20	\$34.59
21+	\$37.13

This is a non-exempt position, paid on an hourly basis.
Employee may contribute to a 403b for retirement. There is a 3% Employer match contribution to the 403b for Full Time.
Employee receives Social Security benefits from Employer.
Full time- receives an Employer contribution of \$923/month for Health, Dental, Vision, and Basic Life insurance.
Part time- does not receive benefits package.

This is a 12-month position.

Licensed Vocational Nurse (Classified)- Hourly Rate

High school diploma and LVN certification required; advanced education desired.	
Years in the organization	Hourly Compensation
1	\$27.54
2	\$28.14
3-4	\$29.34
5+	\$30.54

This is a non-exempt position, paid on an hourly basis.
Employee may contribute to a 403b for retirement. There is a 3% Employer match contribution to the 403b for Full time.
Employee receives Social Security benefits from Employer.
Full time- receives 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.

Health Aide (Classified)- Hourly Rate

High school diploma required; advanced education desired.	
Years in the organization	Hourly Compensation
1	\$17.96
2	\$18.57
3-4	\$19.67
5+	\$20.97

This is a non-exempt position, paid on an hourly basis.
Employee may contribute to a 403b for retirement. There is a 3% Employer match contribution to the 403b for Full time.
Employee receives Social Security benefits from Employer.
Full time- receives 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.

School Nurse (Certificated)- Base Salary

Permit	A	B	C	D	E	F
\$109,058.40	\$111,974.40	\$116,785.80	\$121,597.20	\$126,554.40	\$130,345.20	\$134,136.00

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

Permit= Individual has 1) a BA/BS degree, 2) a permit for school nurse services credential.

Class A= Individual has 1) a BA/BS degree, 2) an intern, prelim, or clear school nurse services credential and 3) is beginning his/her first, second, or third year of full-time school nurse.

Class B= An individual may move to Class B when he/she has 1) a BA/BS degree, 2) a clear school nurse services credential and 3) is beginning his/her fourth, fifth, or sixth year of full-time school nurse.

Class C= An individual may move to Class C when he/she has 1) a BA/BS degree, 2) a clear school nurse services credential and 3) is beginning his/her seventh, eighth, ninth year of full-time school nurse.

Class D= An individual may move to Class D when he/she has 1) a BA/BS degree, 2) a clear school nurse services credential and 3) is beginning his/her tenth, eleventh, twelfth year of full-time school nurse.

Class E= An individual may move to Class E when he/she has 1) a BA/BS degree, 2) a clear school nurse services credential and 3) is beginning his/her thirteenth, fourteenth, or fifteenth year of full-time school nurse.

Class F= An individual may move to Class F when he/she has 1) a BA/BS degree, 2) a clear school nurse services credential and 3) is beginning his/her sixteenth year or greater of full-time school nurse.

Newly Hired School Nurse 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, School Nurses may be granted the service credit in line with their actual years of service. Credit will only be awarded for previous, verifiable experience for full-time positions within the United States, so long as the employee possessed a valid credential or authorization (HQ Intern, Preliminary, or Clear) or equivalent experience in the mental health field supporting students, for each year of experience credit requested.

School Nurse employees are eligible to become 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.

This full-time position receives 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 190 work days.

Core Academic Teacher, Enrichment Teacher, Intervention Teacher, Education Specialist, & Instructional Coach (Certificated)- Hourly Rate

Years in the organization	Permit	Valid Teaching Credential	Valid Teaching Credential + Prior Experience/ Eminence*
1	\$22.65	\$35.22	\$36.80
2	\$23.24	\$36.39	\$36.80
3	\$23.90	<i>Move to top of next column</i>	\$36.80
4	<i>Move to top of next column</i>		\$37.12
5 -9			\$40.26
10-14			\$41.52
15-19			\$42.77
20+			\$44.02

*Negotiated at date of hire: 2 or more years teaching experience at another institution, and/or demonstrable eminence in field. Promoted employees new to the Enrichment/Intervention/Core Academic Teacher Role, may be placed in column based on years within the organization, but may not be advanced for experience/eminence based on unlike prior experience. They may not move over a column until they have 2 years' experience in this role.

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

Part time- does not receive benefits package.

Speech & Language Pathologist (Certificated)- Hourly Rate

Years in the organization	Waiver	Clear Credential	Clear Credential +2 Years Prior Experience	Clear Credential +5 Years Prior Experience
1	\$54.58	\$61.53	\$68.47	\$75.42
2	\$55.13	\$62.14	\$69.15	\$76.17
3		<i>Move to top of next column</i>	\$69.84	\$76.94
4			<i>Move to top of next column</i>	\$77.71
5				\$78.48

This is a non-exempt position, paid on an hourly basis.

Employee may contribute to a 403b for retirement. There is no matching Employer contribution to the 403b at this time. Employee receives Social Security benefits from Employer.

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

Part time- does not receive benefits package.

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.

Speech & Language Pathologist (Certificated)- Base Salary

Permits/ Waivers	A	B	C	D	E	F
\$68,640.00	\$70,200.00	\$84,240.00	\$92,340.00	\$100,440.00	\$114,480.00	\$123,520.00

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

Permits/Waivers= Individual has 1) a BA/BS degree, 2) a permit or waiver for speech-language pathologist services credential or clear credential with a special class authorization.

Class A= Individual has 1) a BA/BS degree, 2) an intern, prelim, or clear speech-language pathologist services credential and 3) is beginning his/her first, second, or third year of full-time as a speech & language pathologist.

Class B= An individual may move to Class B when he/she has 1) a BA/BS degree, 2) a clear speech-language pathologist services credential or clear credential with a special class authorization and 3) is beginning his/her fourth, fifth, or sixth year of full-time as a speech & language pathologist.

Class C= An individual may move to Class C when he/she has 1) a BA/BS degree, 2) a clear speech-language pathologist services credential or clear credential with a special class authorization and 3) is beginning his/her seventh, eighth, ninth year of full-time as a speech & language pathologist.

Class D= An individual may move to Class D when he/she has 1) a BA/BS degree, 2) a clear speech-language pathologist services credential or clear credential with a special class authorization and 3) is beginning his/her tenth, eleventh, twelfth year of full-time as a speech & language pathologist.

Class E= An individual may move to Class E when he/she has 1) a BA/BS degree, 2) a clear speech-language pathologist services credential or clear credential with a special class authorization and 3) is beginning his/her thirteenth, fourteenth, or fifteenth year of full-time as a speech & language pathologist.

Class F= An individual may move to Class F when he/she has 1) a BA/BS degree, 2) a clear speech-language pathologist services credential or clear credential with a special class authorization and 3) is beginning his/her sixteenth year or greater of full-time as a speech & language pathologist.

Newly Hired Speech & Language Pathologists 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, Speech & Language Pathologists may be granted the service credit in line with their actual years of service. Credit will only be awarded for previous, verifiable experience for full-time positions within the United States, so long as the employee possessed a valid credential or authorization (HQ Intern, Preliminary, or Clear) or equivalent experience in the mental health field supporting students, for each year of experience credit requested.

Speech & Language Pathologist employees are eligible to become 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.

This full-time position receives 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 180 work days.

Stipend Opportunities for Speech & Language Pathologist

- Full-time Speech & Language Pathologist 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.

School Social Worker (Certificated)- Base Salary

A	B	C	D	E	F	G	H
\$89,982.90	\$92,233.04	\$94,539.05	\$96,912.29	\$99,580.80	\$101,806.99	\$104,352.22	\$106,961.17

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

Class A= Individual has 1) a BA/BS degree, 2) an intern, prelim, or clear pupil personnel services credential or clear credential with specialization in school social work and 3) is beginning his/her first year of full-time as a school social worker.

Class B= An individual may move to Class B when he/she has 1) a BA/BS degree, 2) a pupil personnel services credential or clear credential with specialization in school social work and 3) is beginning his/her second, third, or fourth year of full-time as a school social worker.

Class C= An individual may move to Class C when he/she has 1) a BA/BS degree, 2) a pupil personnel services credential or clear credential with specialization in school social work and 3) is beginning his/her fifth, sixth, or seventh year of full-time as a school social worker.

Class D= An individual may move to Class D when he/she has 1) a BA/BS degree, 2) a pupil personnel services credential or clear credential with specialization in school social work and 3) is beginning his/her eighth, ninth or tenth year of full-time as a school social worker.

Class E= An individual may move to Class E when he/she has 1) a BA/BS degree, 2) a pupil personnel services credential or clear credential with specialization in school social work and 3) is beginning his/her eleventh, twelfth, or thirteenth year of full-time as a school social worker.

Class F= An individual may move to Class F when he/she has 1) a BA/BS degree, 2) a pupil personnel services credential or clear credential with specialization in school social work and 3) is beginning his/her fourteenth, fifteenth, or sixteenth year of full-time as a school social worker.

Class G= An individual may move to Class G when he/she has 1) a BA/BS degree, 2) a pupil personnel services credential or clear credential with specialization in school social work and 3) is beginning his/her seventeenth, eighteenth, or nineteenth years of full-time as a school social worker.

Class H= An individual may move to Class H when he/she has 1) a BA/BS degree, 2) a pupil personnel services credential or clear credential with specialization in school social work and 3) is beginning his/her twentieth year or greater of full-time as a school social worker.

Newly Hired School Social Workers 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, School Social Workers may be granted the service credit in line with their actual years of service. Credit will only be awarded for previous, verifiable experience for full-time positions within the United States, so long as the employee possessed a valid credential or authorization (HQ Intern, Preliminary, or Clear) or equivalent experience in the mental health field supporting students, for each year of experience credit requested.

School Social Worker employees are eligible to become 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.

This full-time position receives 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 work days.

Stipend Opportunities for School Social Worker

- Full-time School Social Worker 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.

Mental Health Clinician (Certificated)- Base Salary

A	B	C	D	E	F	G	H
\$101,000.00	\$103,525.00	\$106,113.13	\$108,765.95	\$111,485.10	\$114,272.23	\$117,129.04	\$120,057.26

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

Class A= Individual has 1) a master's degree in psychology, clinical psychology, clinical social work, or counseling psychology and 2) has California state license as a clinical social worker, marriage & family therapist, or clinical psychologist and 3) is beginning his/her first year of full-time as a Mental Health Clinician.

Class B= An individual may move to Class B when he/she has 1) a master's degree in psychology, clinical psychology, clinical social work, or counseling psychology and 2) has California state license as a clinical social worker, marriage & family therapist, or clinical psychologist and 3) is beginning his/her second, third, or fourth year of full-time as a Mental Health Clinician.

Class C= An individual may move to Class C when he/she has 1) a master's degree in psychology, clinical psychology, clinical social work, or counseling psychology and 2) has California state license as a clinical social worker, marriage & family therapist, or clinical psychologist and 3) is beginning his/her fifth, sixth, or seventh year of full-time as a Mental Health Clinician.

Class D= An individual may move to Class D when he/she has 1) a master's degree in psychology, clinical psychology, clinical social work, or counseling psychology and 2) has California state license as a clinical social worker, marriage & family therapist, or clinical psychologist and 3) is beginning his/her eighth, ninth or tenth year of full-time as a Mental Health Clinician.

Class E= An individual may move to Class E when he/she has 1) a master's degree in psychology, clinical psychology, clinical social work, or counseling psychology and 2) has California state license as a clinical social worker, marriage & family therapist, or clinical psychologist and 3) is beginning his/her eleventh, twelfth, or thirteenth year of full-time as a Mental Health Clinician.

Class F= An individual may move to Class F when he/she has 1) a master's degree in psychology, clinical psychology, clinical social work, or counseling psychology and 2) has California state license as a clinical social worker, marriage & family therapist, or clinical psychologist and 3) is beginning his/her fourteenth, fifteenth, or sixteenth year of full-time as a Mental Health Clinician.

Class G= An individual may move to Class G when he/she has 1) a master's degree in psychology, clinical psychology, clinical social work, or counseling psychology and 2) has California state license as a clinical social worker, marriage & family therapist, or clinical psychologist and 3) is beginning his/her seventeenth, eighteenth, or nineteenth years of full-time as a Mental Health Clinician.

Class H= An individual may move to Class H when he/she has 1) a master's degree in psychology, clinical psychology, clinical social work, or counseling psychology and 2) has California state license as a clinical social worker, marriage & family therapist, or clinical psychologist and 3) is beginning his/her twentieth year or greater of full-time as a Mental Health Clinician.

Newly Hired Mental Health Clinicians are placed into the Class that fits their years of experience and their completed licensure. 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, Mental Health Clinicians may be granted the service credit in line with their actual years of service. Credit will only be awarded for previous, verifiable experience for full-time positions within the United States, so long as the employee possessed a valid California state license (psychology, clinician psychology, clinical social work, or counseling psychology).

Mental Health Clinician employees may contribute to a 403b for retirement. There is no matching Employer contribution to the 403b at this time.

Employee receives Social Security benefits from Employer.

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

This is an 12-month position, with 210 work days.

Stipend Opportunities for Mental Health Clinician

- Full-time Mental Health Clinician 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.

School Psychologist Intern (Certificated, Temporary)- Stipend Rate

Intern
\$30,000.00

Class Intern = Individual has 1) a BA/BS degree, 2) an intern pupil personnel services credential or clear credential with specialization in school psychology and 3) is beginning his/her first year of full-time as a school psychologist intern.

School Psychologist Intern employees are eligible to become 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.

This temporary position does not receive a benefits package.

This is an 11-month position for one (1) academic year, with 185 work days.

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School Psychologist (Certificated)- Base Salary

A	B	C	D	E	F	G	H
\$122,063.76	\$125,115.35	\$128,243.63	\$131,377.96	\$135,143.14	\$138,105.31	\$141,557.97	\$145,096.59

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

Class A= Individual has 1) a BA/BS degree, 2) an intern, prelim, or clear pupil personnel services credential or clear credential with specialization in school psychology and 3) is beginning his/her first year of full-time as a school psychologist.

Class B= An individual may move to Class B when he/she has 1) a BA/BS degree, 2) a pupil personnel services credential or clear credential with specialization in school psychology and 3) is beginning his/her second, third, or fourth year of full-time as a school psychologist.

Class C= An individual may move to Class C when he/she has 1) a BA/BS degree, 2) a pupil personnel services credential or clear credential with specialization in school psychology and 3) is beginning his/her fifth, sixth, or seventh year of full-time as a school psychologist.

Class D= An individual may move to Class D when he/she has 1) a BA/BS degree, 2) a pupil personnel services credential or clear credential with specialization in school psychology and 3) is beginning his/her eighth, ninth or tenth year of full-time as a school psychologist.

Class E= An individual may move to Class E when he/she has 1) a BA/BS degree, 2) a pupil personnel services credential or clear credential with specialization in school psychology and 3) is beginning his/her eleventh, twelfth, or thirteenth year of full-time as a school psychologist.

Class F= An individual may move to Class F when he/she has 1) a BA/BS degree, 2) a pupil personnel services credential or clear credential with specialization in school psychology and 3) is beginning his/her fourteenth, fifteenth, or sixteenth year of full-time as a school psychologist.

Class G= An individual may move to Class G when he/she has 1) a BA/BS degree, 2) a pupil personnel services credential or clear credential with specialization in school psychology and 3) is beginning his/her seventeenth, eighteenth, or nineteenth years of full-time as a school psychologist.

Class H= An individual may move to Class H when he/she has 1) a BA/BS degree, 2) a pupil personnel services credential or clear credential with specialization in school psychology and 3) is beginning his/her twentieth year or greater of full-time as a school psychologist.

Newly Hired School Psychologists 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, School Psychologists may be granted the service credit in line with their actual years of service. Credit will only be awarded for previous, verifiable experience for full-time positions within the United States, so long as the employee possessed a valid credential or authorization (HQ Intern, Preliminary, or Clear) or equivalent experience in the mental health field supporting students, for each year of experience credit requested.

School Psychologist employees are eligible to become 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.

This full-time position receives 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 work days.

Stipend Opportunities for School Psychologist

- Full-time School Psychologist 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.

Operations Director (Classified)- Base Salary

A	B	C	D	E
\$68,640.00	\$75,060.00	\$85,320.00	\$95,580.00	\$105,840.00

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

Class A= Individual has met job qualification requirements and is beginning his/her first, second, or third year with the organization.

Class B= An individual may move to Class B when he/she has met job qualification requirements and he/she is beginning his/her fourth, fifth, or sixth year with the organization.

Class C= An individual may move to Class C when he/she has met job qualification requirements and he/she is beginning his/her seventh, eighth, or ninth year with the organization.

Class D= An individual may move to Class D when he/she has met job qualification requirements and he/she is beginning his/her tenth, eleventh, or twelfth year with the organization.

Class E= An individual may move to Class E when he/she has met job qualification requirements and he/she is beginning his/her thirteenth or greater year with the organization.

This is an exempt position.

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

Employee may contribute to a 403b for retirement. There is an Employer match contribution to the 403b that is equal to the STRS employer match contribution percentage for certificated management staff.

Employee receives Social Security benefits from Employer.

This is a 12-month position, with 220 work days.

Stipend Opportunities for Operations Director

- Full-time Operations Director 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.

Human Resources Director (Classified)- Base Salary

A	B	C	D	E
\$68,640.00	\$75,060.00	\$85,320.00	\$95,580.00	\$105,840.00

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

Class A= Individual has met job qualification requirements and is beginning his/her first, second, or third year with the organization.

Class B= An individual may move to Class B when he/she has met job qualification requirements and he/she is beginning his/her fourth, fifth, or sixth year with the organization.

Class C= An individual may move to Class C when he/she has met job qualification requirements and he/she is beginning his/her seventh, eighth, or ninth year with the organization.

Class D= An individual may move to Class D when he/she has met job qualification requirements and he/she is beginning his/her tenth, eleventh, or twelfth year with the organization.

Class E= An individual may move to Class E when he/she has met job qualification requirements and he/she is beginning his/her thirteenth or greater year with the organization.

This is an exempt position.

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

Employee may contribute to a 403b for retirement. There is an Employer match contribution to the 403b that is equal to the STRS employer match contribution percentage for certificated management staff.

Employee receives Social Security benefits from Employer.

This is a 12-month position, with 220 work days.

Stipend Opportunities for Human Resources Director

- Full-time Human Resources Director 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.

Director of Special Education (Certificated)- Base Salary

A	B	C	D
\$135,915.35	\$139,043.63	\$142,210.36	\$156,431.40

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

Class A= Individual has met job qualification requirements and is beginning his/her first and second year of full-time administration.

Class B= An individual may move to Class B when he/she has met job qualification requirements and he/she is beginning his/her third and fourth year of full-time administration.

Class C= An individual may move to Class C when he/she has met job qualification requirements and he/she is beginning his/her fifth and sixth years of full-time administration.

Class D= An individual may move to Class D when he/she has met job qualification requirements and he/she is beginning his/her seventh or greater years of full-time administration.

A New Hired Director of Special Education is placed into the Class that fits her/his years of experience and credentialing. The Academies CMO shall grant up to 5 years of credit for placement on the salary schedule upon initial employment. Credit will only be awarded for previous, verifiable experience for full-time positions within the United States, so long as the employee possessed a valid administrative credential for each year of experience credit requested. Years of teaching experience is desired, but is not applicable to placement on the administrative scale; only years of administrative experience applies.

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

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

This is a 12-month position, with 200 work days.

Stipend Opportunities for Directors of Special Education

- Full-time Directors of Special Education 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.

Vice Principal (Certificated)- Base Salary

A	B	C	D
\$124,090.26	\$128,055.65	\$132,159.32	\$136,406.89

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

Class A= Individual has met job qualification requirements and is beginning his/her first and second year of full-time administration.

Class B= An individual may move to Class B when he/she has met job qualification requirements and he/she is beginning his/her third and fourth year of full-time administration.

Class C= An individual may move to Class C when he/she has met job qualification requirements and he/she is beginning his/her fifth and sixth years of full-time administration.

Class D= An individual may move to Class D when he/she has met job qualification requirements and he/she is beginning his/her seventh or greater years of full-time administration.

A New Hired Vice Principal is placed into the Class that fits her/his years of experience and credentialing. The Academies CMO shall grant up to 5 years of credit for placement on the salary schedule upon initial employment. Credit will only be awarded for previous, verifiable experience for full-time positions within the United States, so long as the employee possessed a valid administrative credential for each year of experience credit requested. Years of teaching experience is desired, but is not applicable to placement on the administrative scale; only years of administrative experience applies.

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

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

This is a 12-month position, with 200 work days.

Stipend Opportunities for Vice Principals

- Full-time Vice Principals 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.
- At TACMO Superintendent's discretion, negotiated at initial hire, a Vice Principal may be granted a Director of English Language Learning (DOELL) stipend of up to \$1000 annually. DOELL stipend contract rates may vary and include assignments outlined via written contract and signed by the Vice Principal and TACMO Superintendent.
- At TACMO Superintendent's discretion, negotiated at initial hire, a Vice Principal may be granted a Director of Special Education (DOSE) stipend of up to \$7000 annually. DOSE stipend contract rates may vary and include assignments outlined via written contract and signed by the Vice Principal and TACMO Superintendent.

Principal (Certificated)- Base Salary

A	B	C	D
\$136,943.06	\$141,482.67	\$146,056.04	\$150,790.00

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

Class A= Individual has met job qualification requirements and is beginning his/her first and second year of full-time administration.

Class B= An individual may move to Class B when he/she has met job qualification requirements and he/she is beginning his/her third and fourth year of full-time administration.

Class C= An individual may move to Class C when he/she has met job qualification requirements and he/she is beginning his/her fifth and sixth years of full-time administration.

Class D= An individual may move to Class D when he/she has met job qualification requirements and he/she is beginning his/her seventh or greater years of full-time administration.

A New Hired Principal is placed into the Class that fits her/his years of experience and credentialing. The Academies CMO shall grant up to 5 years of credit for placement on the salary schedule upon initial employment. Credit will only be awarded for previous, verifiable experience for full-time positions within the United States, so long as the employee possessed a valid administrative credential for each year of experience credit requested. Years of teaching experience is desired, but is not applicable to placement on the administrative scale; only years of administrative experience applies.

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

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

This is a 12-month position, with 210 work days.

Stipend Opportunities for Principals

- Full-time Principals 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.

Superintendent (Certificated)- Base Salary

A	B	C	D
\$160,513.29	\$167,304.03	\$184,784.64	\$203,550.18

In order for an individual to move horizontally, he/she must meet all of the following requirements:

Class A= Individual has met job qualification requirements and is beginning his/her first and second year of full-time administration.

Class B= An individual may move to Class B when he/she has met job qualification requirements and he/she is beginning his/her third and fourth year of full-time administration.

Class C= An individual may move to Class C when he/she has met job qualification requirements and he/she is beginning his/her fifth and sixth years of full-time administration.

Class D= An individual may move to Class D when he/she has met job qualification requirements and he/she is beginning his/her seventh or greater years of full-time administration.

A New Hired Superintendent is placed into the Class that fits her/his years of experience and credentialing. The Academies CMO shall grant up to 5 years of credit for placement on the salary schedule upon initial employment. Credit will only be awarded for previous, verifiable experience for full-time positions within the United States, so long as the employee possessed a valid administrative credential for each year of experience credit requested. Years of teaching experience is desired, but is not applicable to placement on the administrative scale; only years of administrative experience applies.

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

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

This is a 12-month position, with 225 work days.

Stipend Opportunities for Superintendents

- Full-time Superintendents 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.



AUGUST 2025 (13)

MON	TUE	WED	THU	FRI
				1
4	5	6 X	7 X	8 X
11 T	12 T	13 E	14	15
18	19	20 E	21	22
25	26	27 E	28	29

SEPTEMBER 2025 (20)

MON	TUE	WED	THU	FRI
1 H	2	3 E	4	5
8	9	10 E	11	12
15	16	17 E	18	19 X
22	23	24 E	25	26
29	30			

OCTOBER 2025 (21)

MON	TUE	WED	THU	FRI
		1 E	2	3
6	7	8 E	9	10
13 H	14 X	15 E	16	17
20	21	22 E	23	24
27	28	29 E	30	31

NOVEMBER 2025 (11)

MON	TUE	WED	THU	FRI
3	4	5 E	6	7*
10 L	11 H	12 E	13	14
17	18	19 E	20 C	21 C
24 L	25 L	26 L	27 H	28 L

DECEMBER 2025 (15)

MON	TUE	WED	THU	FRI
1	2	3 E	4	5
8 ■	9	10 E	11	12
15	16	17 E	18	19 ■
22 L	23 L	24 L	25 H	26 L
29 L	30 L	31 L		

JANUARY 2026 (14)

MON	TUE	WED	THU	FRI
			1 H	2 L
5 L	6 L	7 L	8 L	9 L
12	13	14 E	15	16
19 H	20	21 E	22	23
26 ■	27	28 E	29	30

FEBRUARY 2026 (18)

MON	TUE	WED	THU	FRI
2	3	4 E	5	6
9	10	11 E	12	13 X
16 H	17	18 E	19	20
23	24	25 E	26	27

MARCH 2026 (20)

MON	TUE	WED	THU	FRI
2	3	4 E	5	6*
9	10	11 E	12	13
16	17	18 E	19	20
23	24	25 EC	26 ■C	27 ■C
30 L	31 L			

APRIL 2026 (18)

MON	TUE	WED	THU	FRI
		1 L	2 L	3 L
6 L	7	8 E	9	10
13	14	15 E	16	17
20	21	22 E	23	24
27	28	29 E	30	

MAY 2026 (20)

MON	TUE	WED	THU	FRI
				1
4 ■	5	6 E	7	8
11	12	13 E	14	15
18	19	20 E	21	22
25 H	26	27 E	28	29

JUNE 2026 (5)

MON	TUE	WED	THU	FRI
1	2	3 E	4	5* ■
8	9	10	11	12
15	16	17	18	19 H
22	23	24	25	26
29	30			

No Student Attendance: School NOT in Session

Regular School Day: Grades TK-8

E Early Release Day: Grades TK-8 dismiss at 1:00 PM

■ Minimum Day: Grades TK-8 dismiss at 12:15 PM

*End of Trimester

C = Conference Day

H = National Holiday

L = Local Student
Non-Attendance Day

X = Staff Development

T = Teacher Work Day

CALCULATION OF INSTRUCTIONAL MINUTES FOR 2025-26 @ THE ACADEMIES CMO

TRANSITIONAL KINDERGARTEN AND KINDERGARTEN

Transitional Kindergarten and Kindergarten minute counts (only) include recess time, per Ed Code.

# MINIMUM DAYS: 7	Minutes per Minimum Day: 225
# EARLY RELEASE DAYS: 38	Minutes per Early Release Day: 270
# REGULAR DAYS: 130	Minutes per Regular Day: 300
TOTAL # DAYS: 175	

Annual total # of minutes: 50,835
Required Annual #: 36,000
Difference: +14,835

GRADES 1-3

# MINIMUM DAYS: 7	Minutes per Minimum Day: 195
# EARLY RELEASE DAYS: 38	Minutes per Early Release Day: 230
# REGULAR DAYS: 130	Minutes per Regular Day: 360
TOTAL # DAYS: 175	

Annual total # of minutes: 56,905
Required Annual #: 50,400
Difference: +6,505

GRADES 4-5

# MINIMUM DAYS: 7	Minutes per Minimum Day: 195
# EARLY RELEASE DAYS: 38	Minutes per Early Release Day: 230
# REGULAR DAYS: 130	Minutes per Regular Day: 360
TOTAL # DAYS: 175	

Annual total # of minutes: 56,905
Required Annual #: 54,000
Difference: +2,905

GRADES 6-8

# MINIMUM DAYS: 7	Minutes per Minimum Day: 210
# EARLY RELEASE DAYS: 38	Minutes per Early Release Day: 255
# REGULAR DAYS: 130	Minutes per Regular Day: 380
TOTAL # DAYS: 175	

Annual total # of minutes: 60,560
Required Annual #: 54,000
Difference: +6,560

Tulare County
Office of Education
Committed to Students, Support & Service

Tim A. Hire
County
Superintendent
of Schools

P.O. Box 5091
Visalia, California
93278-5091

(559) 733-6300
tcoe.org

Administration
(559) 733-6301
fax (559) 627-5219

Business Services
(559) 733-6474
fax (559) 737-4378

Human Resources
(559) 733-6306
fax (559) 627-4670

Instructional Services
(559) 302-3633
fax (559) 739-0310

Special Services
(559) 730-2910
fax (559) 730-2511

Main Locations

**Administration
Building & Conference
Center**
6200 S. Mooney Blvd.
Visalia

Doe Avenue Complex
7000 Doe Ave.
Visalia

**Liberty Center/
Planetarium &
Science Center**
11535 Ave. 264
Visalia

October 29, 2024

The Academies Charter Management Organization
PO Box 1189
Visalia, CA 93279

Ms. Donya Ball,

Attached is your Agency Agreement for 2024-25 from New Teacher & Leadership Development.

Please sign and return either by e-mail or by mail to:


E-mail: karla.doyer@tcoe.org

OR

Mail: Tulare County Office of Education
Attn: Karla Doyer, Purchasing & Agreements Manager
P.O. Box 5091
Visalia, Ca 93278-5091

Please feel free to contact me if you have any questions. Thank you.

Sincerely,



Karla Doyer

Purchasing & Agreements Manager | 559-302-3729 | karla.doyer@tcoe.org

SCOPE OF SERVICES - EXHIBIT A

1. RESPONSIBILITIES OF AGENCY:

(Please provide a detailed description of services and deliverables to be provided by The Academies Charter Management Organization.)

The content of the DISTRICT/AGENCY Responsibilities includes information regarding candidate enrollment and completion requirements, mentor recruitment and responsibilities, and district-level partnership responsibilities. The information in the DISTRICT/AGENCY also ensures that the partners are following the California Commission on Teacher Credentialing Induction Program Standards and Preconditions.

See Exhibit A

2. RESPONSIBILITIES OF SUPERINTENDENT:

(Please provide a list of items The Tulare County Superintendent of Schools will furnish.)

The content of the SUPERINTENDENT'S Responsibilities includes information regarding program design, implementation, service, and staffing. The information in the SUPERINTENDENT RESPONSIBILITIES also ensures that the partners are following the California Commission on Teacher Credentialing Induction Program Standards and Preconditions.

See Exhibit A

FEE SCHEDULE

The contract total for services to be provided are estimated to be

The contract total for services to be provided is \$3,000 per candidate/per year.

The DISTRICT/AGENCY will be invoiced a maximum of \$39,000.00 (as stated in the Agency Agreement)

The invoice will be sent in February;

The invoice amount will be based on the actual number of enrolled candidates; and
The Agency Agreement must be fully executed prior to TCOE generating the invoice.

TCOE will not refund DISTRICTS/AGENCIES when a candidate does not complete TCTIP.

including travel or other expenses.

Payment will be by the job or day unless specified otherwise in a fee schedule attached to this document.

Exhibit (A)

2024-2025 Induction Scope of Services EXHIBIT A

TACMO.pdf

119.89KB

Exhibit (B)

AGENCY AGREEMENT 250639

THIS AGREEMENT, is entered into between the **Tulare County Superintendent of Schools**, referred to as **SUPERINTENDENT** and **The Academies Charter Management Organization**, referred to as **AGENCY**.

ACCORDINGLY, IT IS AGREED:

1. TERM: This Agreement shall become

effective as	and shall expire on .
8/1/2024	6/30/2025

2. **SERVICES:** AGENCY shall provide services as set forth: (See attached Scope of Services - Exhibit A for details. The Exhibit A is made part of this Agreement by reference.)

3. **COST OF SERVICES:** AGENCY shall pay SUPERINTENDENT for the actual cost of such services to the extent they are allowable not to exceed the sum of

sum of \$ 39,000.00

4. METHOD OF PAYMENT:

- a. SUPERINTENDENT must submit itemized invoices to AGENCY for the cost of the services.
- b. SUPERINTENDENT is responsible for maintaining verifiable records for all expenditures.

5. **INDEMNIFICATION:** SUPERINTENDENT and AGENCY shall hold each other harmless, defend and indemnify their respective agents, officers and employees from and against any liability, claims, actions, costs, damages or losses of any kind, including death or injury to any person and/or damage to property, arising out of the activities of SUPERINTENDENT or AGENCY or their agents, officers and employees under this Agreement. This indemnification shall be provided by each party to the other party regarding its own activities undertaken pursuant to this Agreement, or as a result of the relationship thereby created, including any claims that may be made against either party by any taxing authority asserting that an employer-employee relationship exists by reason of this Agreement, or any claims made against either party alleging civil rights violations by such party under Government Code section 12920 et seq. (California Fair Employment and Housing Act). This indemnification obligation shall continue beyond the term of this Agreement as to any acts or omissions occurring under this Agreement or any extension of this Agreement.

6. **TERMINATION:** Either party may terminate this Agreement without cause by giving thirty (30) calendar days advance written notice to the other party.

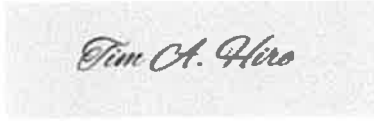
THE PARTIES, having read and considered the above provisions indicate their agreement by their authorized signatures below.

AGENCY
Donya Ball, Ed.D.
The Academies Charter Management Organization
P.O. Box 1189
Visalia, CA 93279

SUPERINTENDENT
Tim A. Hire, Superintendent
Tulare County Superintendent of
Schools
Tulare County Office of Education
P.O. Box 5091
Visalia CA 93278-5091

SUPERINTENDENT

Signature



Date

10/29/2024

AGENCY

Signature



Date

TCOE Program Information

Contact Person:

Kathy Thompson

Telephone:

559-733-6513

Department/Program: New Teacher & Leadership Development

Please return an original copy to:

Tulare County Office of Education
ATTN: Internal Business Services Secretary
P.O. Box 5091
Visalia, CA 93278-5091

SCOPE OF SERVICES**2024-2025 TCOE TEACHER INDUCTION PROGRAM****1. RESPONSIBILITIES OF DISTRICT/AGENCY:**

- a. The DISTRICT/AGENCY understands that the content of the AGENCY AGREEMENT is designed to be in alignment with the California Commission on Teacher Credentialing (CTC) Teacher Induction Program Preconditions and Program Standards as well as articulate the Tulare County Office of Education's Teacher Induction Program (TCTIP) policies and requirements.
- b. The DISTRICT/AGENCY understands that TCTIP is designed to provide a two-year, individualized, job-embedded system of mentoring, support, and professional learning that begins in the teacher's first year of teaching with a preliminary teaching credential.
- c. The DISTRICT/AGENCY will enroll the eligible candidate* in TCTIP in their first year of teaching with a preliminary credential. During the hiring process and/or when issuing contracts, the DISTRICT/AGENCY will verify eligibility.
- d. The DISTRICT/AGENCY will recommend the candidate's mentor to TCTIP within the first 30 days of the candidate's enrollment in TCTIP and agrees to provide information regarding the mentor's qualifications. The DISTRICT/AGENCY understands that it is the responsibility of TCTIP to verify mentor qualifications when identifying and assigning the mentor.
- e. When recruiting the mentor, the DISTRICT/AGENCY agrees to recommend a qualified mentor who:
 - i. Possesses the knowledge of the context and the content area of the candidate's teaching assignment;
 - ii. Demonstrates commitment to professional learning and collaboration;
 - iii. Possesses a Clear California Teaching Credential in the same content area as the candidate;
 - iv. Has completed a minimum of three years of effective teaching experience;
 - v. Commits to attending all required TCTIP meetings and trainings; and
 - vi. Agrees to provide the candidate with both "just-in-time" support and coaching for long-term growth in relation to the California Standards for the Teaching Profession
- f. The DISTRICT/AGENCY will ensure that the candidate:
 - i. Receives no less than 36 hours per year of individualized, mentor support;
 - ii. Meets with the mentor to develop the goals of the ILP within the first 60 days of the candidate's enrollment of the program;
 - iii. Has dedicated time for regular mentor interactions, observations of colleagues and peers by the candidate, for a minimum of two half-days; and
 - iv. Attends TCTIP meetings as outlined by the program.
- g. The DISTRICT/AGENCY understands that should the candidate be absent or on leave for more than 45 days during the school year, the candidate will need to repeat the year of Induction.
- h. The DISTRICT/AGENCY will ensure that all staff respect the confidentiality between the mentor and the candidate. The Individual Learning Plan (ILP) must be designed and implemented solely for the professional growth and development of the candidate and not for evaluative purposes.
- i. The DISTRICT/AGENCY will ensure that the site administrator assists the candidate and the mentor with assuring the availability of resources necessary to accomplish the goals of the ILP.

- j. The DISTRICT/AGENCY will appoint a certificated coordinator who will oversee mentor and candidate responsibilities as described above and will attend the New Teacher & Leadership Development Unit's Leadership Team Forums.
- k. The DISTRICT/AGENCY will develop and maintain a budget that allocates amounts sufficient to meet the cost of implementing its program responsibilities.
- l. The DISTRICT/AGENCY will participate in program evaluations and/or accreditation activities as requested.

2. RESPONSIBILITIES OF SUPERINTENDENT:

- a. The SUPERINTENDENT will:
 - i. Provide a two-year, individualized; job-embedded system of mentoring, support and professional learning that begins in the teacher's first year of teaching.
 - ii. Support the candidate until the time the candidate:
 - (a) Completes the program;
 - (b) Withdraws from the program;
 - (c) Is dropped from the program based on established TCTIP policies (e.g. fails to communicate with the program, submit assignments, or comply with a Support Plan);
 - (d) Is admitted to another approved program to complete the requirements.
 - iii. Require the candidate who elects not to enroll in TCTIP to complete and sign the Request to Delay Program document and request that the district's/agency's site and district-level administrators sign-off on the document.
 - iv. Complete the clear credential recommendation for the candidate who has successfully completed TCTIP's and CTC's requirements.
 - v. Provide an Early Completion Option Pathway for the "experienced and exceptional" candidate who meets TCTIP's established criteria.
 - vi. Verify the mentor's qualifications and approve mentor assignments.
 - vii. Monitor and communicate with the DISTRICT/AGENCY the candidate's and mentor's progress in meeting TCTIP requirements and expectations.
 - viii. Employ, at a minimum, a full-time program manager to perform services as described under the heading "Teacher Induction Program Manager" in the program description.
 - ix. Employ full-time support staff to provide for the clerical needs of the program.
 - x. Provide workspace for the program manager and support staff as well as meeting space for program activities.
 - xi. Provide a process for the equitable distribution of services to all candidates and mentors in all participating DISTRICTS/AGENCIES.

EXHIBIT A

- xii. Establish and maintain accurate records and reports; maintain a confidential file on the candidate's individual progress through the program; and retain these records for a minimum of 5 years after the candidate exits the program.
- xiii. Provide the CTC with reports and other information as requested on all matters related to program requirements and activities.
- xiv. Participate in the unit and program accreditation processes.
- xv. Participate in the New Teacher & Leadership Development Unit's Leadership Team Forum and provide current program updates to DISTRICT partners.
- xvi. Provide overall fiscal responsibility for the administration of the program.
- xvii. Develop and maintain a budget that allocates amounts sufficient to meet the cost of implementing its program responsibilities.
- xviii. Expend income according to TCOE's regularly established policies and procedures.
- xix. Provide candidates and districts/agencies with a "Teach-Out Plan" in the event TCTIP is discontinued. The plan will include individual transition plans for each candidate and a plan for how candidates and graduates will access TCTIP records.

3. FEE SCHEDULE

- a. The contract total for services to be provided is \$3,000 per candidate/per year.
- b. The DISTRICT/AGENCY will be invoiced a maximum of **\$39,000.00** (as stated in the Agency Agreement)
 - a. The invoice will be sent in February;
 - b. The invoice amount will be based on the actual number of enrolled candidates; and
 - c. The Agency Agreement must be fully executed prior to TCOE generating the invoice.
- c. TCOE will not refund DISTRICTS/AGENCIES when a candidate does not complete TCTIP.

INDUCTION ELIGIBILITY*

Who is Eligible?

- A. A candidate who is identified by a TCTIP DISTRICT/AGENCY partner or an independent candidate who meets the following criteria:
 - i. Employed in a PK-3 through 12th grade teaching assignment that includes access to students on a regular basis in order to complete focused cycles of inquiry and is aligned with the subject area identified on the preliminary credential
 - ii. Holds a valid, California issued preliminary general education or education specialist credential
 - a. The preliminary credential may have a RICA and/or TPA deferral or other renewal code(s) listed on the CA credential issued from an out-of-state program

Who is Not Eligible?

- A. Those with the following documents issued through the CTC
 - i. Substitute Permit
 - ii. Provisional Internship Permit (PIP)
 - iii. Short-Term Staff Permit (STSP), or
 - iv. University or district intern credential
- B. Preliminary credential holders hired for an assignment that does not match the subject area listed on their preliminary credential or a teaching assignment that is not within a PK-3 through 12 setting (i.e., adult education)
- C. Preliminary credential holders who are not assigned to a mentor

Tulare County Office of Education

Committed to Students, Support & Service

Tim A. Hire
County
Superintendent
of Schools

P.O. Box 5091
Visalia, California
93278-5091

(559) 733-6300
tcoe.org

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fax (559) 627-4670

Instructional Services
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fax (559) 739-0310

Special Services
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fax (559) 730-2511

Main Locations

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Center**
6200 S. Mooney Blvd.
Visalia

Doe Avenue Complex
7000 Doe Ave.
Visalia

**Liberty Center/
Planetarium &
Science Center**
11535 Ave. 264
Visalia

November 22, 2024

The Academies Charter Management
PO Box 1189
Visalia, CA 93279

Ms. Donya Ball,

Attached is your Agency Agreement for 2024 - 25 from New Teacher & Leadership Development.

Please sign and return either by e-mail or by mail to:

E-mail: karla.doyer@tcoe.org

OR

Mail: Tulare County Office of Education
Attn: Karla Doyer, Purchasing & Agreements Manager
P.O. Box 5091
Visalia, Ca 93278-5091

Please feel free to contact me if you have any questions. Thank you.

Sincerely,



Karla Doyer

Purchasing & Agreements Manager | 559-302-3729 | karla.doyer@tcoe.org

SCOPE OF SERVICES - EXHIBIT A

1. RESPONSIBILITIES OF DISTRICT:

(Please provide a detailed description of services and deliverables to be provided by The Academies Charter Management Organization School District.)

Recitals/Responsibilities of District:

Intern programs are the result of a partnership between the institution which prepares teachers (Program Sponsor) and the employer. Pursuant to Section §80033 of Title 5 of the California Code of Regulations (CCR), every approved intern program must have a signed agreement between the District and the Program Sponsor detailing the support and supervision that will be provided to the intern.

See attached Exhibits A and B

2. RESPONSIBILITIES OF SUPERINTENDENT:

(Please provide a list of items The Tulare County Superintendent of Schools will furnish.)

Responsibilities of Superintendent:

The Program Sponsor will provide administration and coordination of Single Subject, Multiple Subject, Education Specialist (Mild/Moderate Support Needs, Extensive Support Needs, Early Childhood Special Education) preliminary credentials through the Program Sponsor as approved by CCTC.

See attached Exhibit C

FEE SCHEDULE

The contract total for services to be provided are estimated to be

The following fee structure for participating in the program applies: The cost will be \$1,200 per intern. The Employing Agency will be billed in fiscal year 2025 for the interns who are in the program during the 2024-2025 academic year (regardless of the IMPACT intern's start date).

Due to local control funding formula, the TCOE IMPACT District Intern Program no longer receives state funding to support intern programs. Funding has been redirected towards local control funds. Districts can use funds from Title II, Educator Effectiveness for this fee. Additionally, districts can charge interns to support supervision of new teachers as per California ED CODE 44462.

See attached Exhibit D

including travel or other expenses.

Payment will be by the job or day unless specified otherwise in a fee schedule attached to this document.

Exhibit (B)	24-25 IMPACT Scope of Services-Exhibit B.pdf	263.44KB
Exhibit (C)	24-25 IMPACT Scope of Services-Exhibit C.pdf	154.55KB
Exhibit (D)	24-25 IMPACT Scope of Services-Exhibit D.pdf	202.2KB

AGENCY AGREEMENT 250770

THIS AGREEMENT, is entered into between the Tulare County Superintendent of Schools, referred to as SUPERINTENDENT and The Academies Charter Management Organization School District, referred to as DISTRICT.

ACCORDINGLY, IT IS AGREED:

1. TERM: This Agreement shall become

effective as	and shall expire on .
8/1/2024	6/30/2025

2. **SERVICES:** DISTRICT shall provide services as set forth: (See attached Scope of Services - Exhibit A for details. The Exhibit A is made part of this Agreement by reference.)

3. **COST OF SERVICES:** DISTRICT shall pay SUPERINTENDENT for the actual cost of such services to the extent they are allowable not to exceed the sum of

sum of \$ 6,000.00

4. METHOD OF PAYMENT:

- a. SUPERINTENDENT must submit itemized invoices to DISTRICT for the cost of the services.
- b. SUPERINTENDENT is responsible for maintaining verifiable records for all expenditures.

5. **INDEMNIFICATION:** SUPERINTENDENT and DISTRICT shall hold each other harmless, defend and indemnify their respective agents, officers and employees from and against any liability, claims, actions, costs, damages or losses of any kind, including death or injury to any person and/or damage to property, arising out of the activities of SUPERINTENDENT or DISTRICT or their agents, officers and employees under this Agreement. This indemnification shall be provided by each party to the other party regarding its own activities undertaken pursuant to this Agreement, or as a result of the relationship thereby created, including any claims that may be made against either party by any taxing authority asserting that an employer-employee relationship exists by reason of this Agreement, or any claims made against either party alleging civil rights violations by such party under Government Code section 12920 et seq. (California Fair Employment and Housing Act). This indemnification obligation shall continue beyond the term of this Agreement as to any acts or omissions occurring under this Agreement or any extension of this Agreement.

6. **TERMINATION:** Either party may terminate this Agreement without cause by giving thirty (30) calendar days advance written notice to the other party.

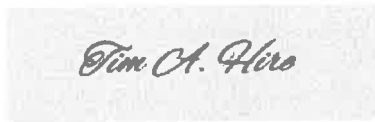
THE PARTIES, having read and considered the above provisions indicate their agreement by their authorized signatures below.

DISTRICT
Donya Ball
The Academies Charter Management Organization
School District
PO BOX 1189
Visalia, CA 93279

SUPERINTENDENT
Tim A. Hire, Superintendent
Tulare County Superintendent of
Schools
Tulare County Office of Education
P.O. Box 5091
Visalia CA 93278-5091

SUPERINTENDENT

Signature



Date

11/22/2024

DISTRICT

Signature



Date

TCOE Program Information

Contact Person: Jasmin Polloni

Telephone: 559-733-6506

Department/Program: New Teacher & Leadership Development

Please return an original copy to:

Tulare County Office of Education
ATTN: Internal Business Services Secretary
P.O. Box 5091
Visalia, CA 93278-5091

2024 - 2025 TCOE Agency Agreement - Scope of Services

- A. WHEREAS, teacher intern programs are a partnership between the California Commission on Teacher Credentialing (CTC), approved Program Sponsor and the California Employing Agency that elects to employ an individual on the basis of an Intern credential;
- B. WHEREAS, Superintendent is a CTC-approved Program Sponsor and District is an Employing Agency that elects to employ individuals on the basis of an intern credential;
- C. WHEREAS, all parties acknowledge that the general education District Intern Credential is valid for two years, and the education specialist District Intern Credential is valid for three years, and the program is designed to be completed in two years;
- D. WHEREAS, District acknowledges that there is a shortage of teachers and that current certificated employees will not be displaced when hiring an intern; the intern meet the *Every Student Succeeds Act* (ESSA) regulations and definitions; the intern will be placed in a classroom to assume the functions that are authorized by the regular standard credential; and the intern's services meet the instructional and/or service needs of the District;
- E. WHEREAS all parties are aware that Intern credentials are limited to an EL authorization that satisfies requirements for Specially Designed Academic Instruction Delivered in English (SDAIE) and do not satisfy requirements to teach ELD in a departmentalized setting;
- F. WHEREAS, the supervision and support of the Intern is the responsibility of both the Program Sponsor and the District;
- G. WHEREAS, Superintendent and District agree to partner together to provide the program for eligible teachers working in the District;
- H. WHEREAS Intern programs are the result of a partnership between the institution which prepares teachers (Program Sponsor) and the employer. Pursuant to Section §80033 of Title 5 of the California Code of Regulations (CCR), every approved intern program must have a signed agreement between the District and the Program Sponsor detailing the support and supervision that will be provided to the Intern. CCTC states that the supervision and support of the Intern is the responsibility of both the Commission-approved teacher preparation program and the employer. The preparation program agrees that a minimum of 6 practicum supervision visits will be conducted each semester of the program. The District agrees to provide a minimum of 5 hours per week of District-provided support and guidance which includes weekly meetings with the on-site mentor.

Responsibilities of District

1. The District will assign a representative (e.g. Assistant Superintendent or Site Principal) to act as a contact person with the Program Sponsor and complete the intern's Professional Development and Clinical Practice Plan on behalf of the District.
2. Clinical Practice and Fieldwork
 - a. All Interns
 - i. Within 30 days of hiring an intern, the District will identify an on-site mentor and allocate additional personnel if needed to provide on-site support for the intern.
 - ii. The on-site mentor and additional personnel working with the intern must possess a Clear or Life Credential in the same areas as the intern, have a minimum of three years of successful teaching experience, and have an English Language Authorization.
 - iii. The District will determine the terms of employment for the on-site mentor and additional personnel. It is at the discretion of the District to determine if the on-site mentor and additional personnel receive compensation, and, if so, compensation is the responsibility of the District.
 - iv. The District will ensure the on-site mentor is aware of the requirement to participate in a program sponsored orientation and training for a total of 10 hours.
 - v. The District will ensure there is protected time for the on-site mentor and additional personnel to work with the intern within the school day and school week.
 - vi. The District will ensure the intern has the opportunity to learn about, observe how schools/teachers are using screening and diagnostic techniques to inform teaching and assessment and early intervention techniques.
 - vii. The District will ensure the intern has the opportunity to practice using screening and diagnostic techniques to inform teaching and assessment and early intervention techniques.
 - viii. The District will ensure the intern has the opportunity to the extent practicable to observe and practice strategies included in the California Dyslexia Guidelines with students with dyslexia. If no student with dyslexia is in the classroom, the district will ensure the intern has the opportunity to practice strategies outlined in the California Dyslexia Guidelines.
 - ix. To meet the CTC Precondition 5 and CCR § 80033 requirement of 144 hours of support and supervision per year, the District will ensure that the intern receives a minimum of 5 hours of support and guidance per week with the on-site mentor and any additional personnel as appropriate. Support may include, but is not limited to, weekly course planning of curriculum and assessments, coaching in the classroom, and problem-solving regarding student issues. The intern and on-site mentor will be responsible for documenting hours of support provided by the District.
 - x. For those Interns who do not already have an English Language Authorization from a current California credential or passing score on the California Teacher of English Learners (CTEL) exam, the District will ensure that the intern receives an additional 25 hours of the required 45 hours per year related to working with English Learners. (For additional ideas for support, see CTC Professional Services Committee [PSA] 13-06 Appendix B.)

- xi. The on-site mentor and additional personnel should be immediately available to assist the intern with planning lessons that are appropriately designed and differentiated for English Learners, including assessing language needs and progress, and making content instruction accessible for English Learners (e.g. In-classroom modeling and coaching).
 - xii. The District will release the intern to participate in 2 half-days to complete clinical practice and fieldwork activities.
 - xiii. The District will provide Internet access to visiting Program Sponsor personnel.
 - xiv. If the intern's employment is located more than 45 minutes away from the Program Sponsor, the District may be asked to assist in identifying a practicum supervisor.
- b. Education Specialist Interns - Mild to Moderate Support Needs, Extensive Support Needs, and Early Childhood Special Education
- i. The District will partner with the Program Sponsor to ensure that the education specialist intern will be provided with a range of experiences that reflects the diversity of age and grade levels, the range of federal disability categories, and the continuum of special education services.
 - ii. The District will partner with the Program Sponsor to ensure that the education specialist intern will engage in early field experiences in both general education and special education settings.
3. Appropriate Placement of Interns
- a. The District will provide access to the intern's site administrator or evaluator for consultation with the Program Sponsor.
 - b. The District will verify and ensure that the intern's site administrator holds, at a minimum, a Preliminary Administrative Services Credential.
 - c. The District will advise site administrators against inappropriate assignment of the intern to extremely challenging/complex teaching assignments and will ensure the intern is placed in classroom assignments that align with California Education Code §44326.
 - d. The District will verify and ensure the intern is in the appropriate placement for the credential area.
 - i. Single Subject Interns are limited to grades 6-12 in the specific content area of credential
 - ii. Multiple Subject Interns are limited to TK-8 in self-contained classroom setting involving two or more core subject areas
 - iii. Educational Specialist Interns are limited to the following age group:
 - Early Childhood Special Education: Birth through K (includes TK)
 - Mild to Moderate Support Needs: K-12 (Includes TK through age 22)
 - Extensive Support Needs: K-12 (includes TK through age 22)
 - e. The District will minimize extra duty assignments for the intern.
 - f. The District will ensure that the intern's assignment reflects socio-economic and cultural diversity, supports English learners, and provides opportunities to work with students with disabilities in the least restrictive environment.
 - g. The District will advise the site administrator that the Intern requires a timely departure on the days they are participating in Program Sponsored requirements.

4. The District will provide information to site administrators of expectations for the intern to take and pass a Commission approved literacy performance assessment that includes a focus on foundational literacy skills and the additional cross cutting themes in literacy.
5. The District will provide information to site administrators of expectations for the intern to have opportunities to practice teaching literacy with a balanced oral and written language.
6. The District will assist the intern with meeting the student permission slip and video capture requirements for clinical practice and California Teaching Performance Assessment (CalTPA).
7. The District will monitor the intern's progress toward meeting the CalTPA and/or Reading Instruction Competence Assessment requirements.
8. If appropriate, the District will assist the Program Sponsor to establish monthly payroll deductions for the intern or encourage the intern to make other payment arrangements to ensure program tuition stays current.
9. The District will provide evaluation data as requested by the CTC and the Program Sponsor, including survey completion, demographic and/or retention information.
10. The District will apply all Program Sponsor units earned for the advancement of the candidate on the District salary schedule when the preliminary credential is granted as per California Education Code §44327.

Responsibilities of Program Sponsor Provided by Tulare County Superintendent of Schools:

- 1) The Program Sponsor will provide administration and coordination of Single Subject, Multiple Subject, Education Specialist (Mild/Moderate Support Needs, Extensive Support Needs, Early Childhood Special Education) preliminary credentials through the Program Sponsor as approved by CCTC.
- 2) The Program Sponsor will provide all CTC-required coursework for the preliminary credential.
- 3) The Program Sponsor will maintain the intern's records and provide advisement and feedback on progress to the intern.
- 4) The Program Sponsor will ensure that the District human resources director and site administrator are informed of the intern's requirement of staying in good academic and financial standing with the program in order to continue with employment.
- 5) The Program Sponsor will provide training to administrators to acquaint them with the program goals, intern requirements, and on-site mentor and administrator responsibilities.
- 6) The Program Sponsor will be responsible for establishing effective and on-going communication with the District and Program Sponsor and District personnel (e.g. on-site mentor, practicum supervisor, site administrator, program manager) as appropriate to ensure a successful teaching experience for the intern.
- 7) The Program Sponsor will ensure the intern meets the following Clinical Practice and Fieldwork requirements:
 - a) Identify a practicum supervisor and allocate additional personnel, if needed, to provide on-site support for the intern.
 - b) Ensure the practicum supervisor and additional personnel working with the intern possess a Clear or Life Credential in the same area as the intern, have a minimum of three years of successful teaching experience, and hold an English Language Authorization.
 - c) Provide appropriate orientation and training for the practicum supervisor and additional personnel, including, but not limited to: characteristics of coaching, time and frequency of visits, processes for documenting observations and evaluating the intern, and training regarding the CalTPA.
 - d) Ensure the practicum supervisor completes 12 visits each year with the intern. Support may include, but is not limited to: course planning of curriculum and assessments, coaching through in-person and/or video-based classroom observations, and problem-solving regarding student issues. The intern and practicum supervisor will be responsible for documenting hours received from the Program Sponsor (e.g. administrators, instructors, and additional personnel).
 - e) Ensure the intern receives and tracks 144 hours of general support. For interns who do not already have an English Language Authorization from a California credential or passing score on the CTEL exam, the Program Sponsor will ensure those interns receive and track 45 hours of support and supervision specific to teaching English learners pursuant to CCR §80033.
 - f) Provide the on-site mentor with initial orientation to the Program Sponsor's curriculum, policies, and procedures, information about the expectations for the intern to take and pass the Literacy Performance Assessment (LPA) that includes a focus on foundational literacy skills and additional cross cutting themes in literacy and expectations related to the Teacher Performance Expectations (TPE) related to oral and written language, provide and monitor completion of additional training in coaching and mentoring practices which totals a minimum of 10 hours.

- g) Provide on-site mentors, instructors, and practicum supervisors with training specific to the California Teaching Performance Expectations, CalTPA, and Literacy Performance Assessment.
- 8) The Program Sponsor will gather feedback from the District regarding the quality of the intern's preparation by conducting regular District partner and advisory board meetings to support efforts toward continuous improvement.
- 9) The Superintendent will submit to the CTC, the District intern credential application and the preliminary teaching credential application. Additional assistance and support with other credentialing issues will be provided as needed.

Tuition and Fee Schedule
2024-2025

Application Fee		
Application Fee* [♦]	Due before Advisement Meeting	\$350
IMPACT Intern Program – Preliminary Credential		
Multiple Subject, Single Subject, Education Specialist Tuition	Two-year program	\$13,000
Initial Tuition Payment* [♦]	Due before Orientation (Remainder of tuition is generally divided over 20 months)	\$750
Adding Credential(s)		
Existing Education Specialist Credential: Adding a Multiple Subject or Single Subject Credential		Tuition will be based on prior coursework completed and equivalencies granted, if any
Existing Multiple Subject or Single Subject Credentials: Adding an Education Specialist Credential		
Existing Multiple Subject Credential: Adding a Single Subject Credential	Speak with Program Manager for more information	
Existing Single Subject Credential: Adding a Multiple Subject Credential	Speak with Program Manager for more information	
Per-Unit and Individual Practicum Supervision Visit Fees		
Per-Unit Fee to Repeat a Course	Includes Practicum Supervision & Fieldwork Course unit(s)	\$400
Practicum Supervision Visits	Fee per visit outside of standard IMPACT Intern Program coursework	\$150
Tuition will not be reduced based on equivalencies granted	1 - 6 Equivalency Units Granted	\$13,000
Early Completion Option		
Application Fee*	Due when prerequisites are met	\$250
Tuition	Fee per unit	\$400
Practicum Supervision	Fee per visit	\$150
Extended Support Program -Enrollment necessary due to unmet State-Mandated Assessment(s) and/or repeating coursework		
Initial Tuition Payment*	Due by the date specified by the program	\$400
Monthly Payment	Due by the 5th of each month; paid until assessment(s) and/or course(s) passed	\$350
Sideways Candidates *\$400 initial payment due. Rest of tuition is broken into even monthly payments		
Per-Unit Fee to Repeat a Course	Includes Practicum Supervision & Fieldwork Course unit(s)	\$400

Practicum Supervision Visits	Fee per visit outside of standard IMPACT Intern Program coursework	\$150
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Important Additional Fees		
Transcript Fee – Regular & eTranscripts	Processed within 10 business days	\$5/copy
Transcript Fee – Rush	Processed within 2-4 business days	\$15/Initial copy \$5/ea. additional copy
Subject Matter Competency Course Evaluation* [◇]	Must be enrolled in Framework for Teaching	\$100
Additional Credential Processing Fee [◇]	Candidates who fail to pay the CCTC credential application fee within 90 days will be charged an additional fee	\$100
Practicum Supervision Cancellation Fee [◇]	If cancellation is within 24 hours of scheduled appointment	\$100 per visit
Late Tuition Payment Fee [◇]	Charged the day after the due date	\$50
Late SWIVL Return Fee [◇]	If not returned by Initial due date or extension due date	\$35
SWIVL Fail to Return Fee [◇]	A replacement fee will be incurred if not returned 14 days after due date	\$1,255
Credit Card Payment Service Fee	Submit notification of payment to NTLD 3 days in advance	3% of total charge
Program Re-Entry Application Fee [◇]	Re-Entry within one (1) semester of withdrawal	\$50
	Re-Entry within one (1) year of withdrawal	\$100
	Re-Entry within two (2) years of withdrawal	\$150
	Re-Entry more than two (2) years from withdrawal	\$250
IMPACT District Fee	Annual Fee	\$1,200 in county \$1,500 out of county

All Tuition and Fees are Subject to Change	
*Non-Refundable Fees	All Application Fees Framework for Teaching Program Fee Extended Support Initial Payment
[◇] Cashier's Check or Money Order Only (Payable to TCOE)	Program Application Fee Framework for Teaching Program Fee Program Tuition Payments All Late Fees