



TACMO Board Meeting - March 17, 2026 Agenda

March 17, 2026 6:30pm - 8:30pm PDT

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

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

If documents are distributed to Board members concerning an agenda item within 72 hours of a regular Board meeting, at the same time the documents will be made available for public inspection. Interested members of the public may request to see the same documents by emailing the Superintendent at kaure@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 Karin Aure 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.

Please scroll through the packet to view all enclosures.

1. OPENING BUSINESS

6:30pm

1.1. CALL PUBLIC SESSION TO ORDER

1.2. ADA ACCOMMODATIONS

- 1.2.1 This meeting is held in an area accessible to the disabled. In compliance with the American Disabilities Act, if you need special assistance to participate in meetings, call (559) 429-4351 at CMO Home Office forty-eight (48) hours in advance of the meeting. Persons who are in need of disability-related modification or accommodation in order to participate in the Board meeting may make a request to Karin Aure at PO Box 1189, Visalia, CA 93279 or (559) 429-4351. Such a request should be in writing if possible or may be

made in person or by telephone. The request should specify the nature of the accommodation or modification requested, including any auxiliary aids or services requested, and the name, address, and telephone number of the person making the request.

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

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.

1.5. PUBLIC COMMENT ON ANY SCHOOL RELATED TOPIC

1.5.1 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.

2. CONSENT AGENDA

2.1. Approval of Minutes of the board meeting on February 17, 2025 and the special board meeting on February 26, 2026 (Enc. No. 1)

 [Enc. 1.docx.pdf](#)

 [TACMO BOD 02172026 Meeting Minutes DRAFT.pdf](#)

2.2. **Approval of the January 2026 and February 2026 Check Register Reports (Enc. No. 2)**

 [Enc. 2.docx.pdf](#)

 [TACMO January 2026 Combined Board Check Register.pdf](#)

 [TACMO February 2026 Combined Board Check Register.pdf](#)

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

 [Enc. 3.docx.pdf](#)

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

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

3. **PUBLIC RECOGNITION/PROCLAMATIONS/ACTION**

- 3.1. **There are no Public Recognition/Proclamations items to include this evening.**

4. **COMMUNITY REPORTS**

Presentation/Public Hearing/Public Comment/Board Discussion

4.1. **Teacher Representative Report**

4.1.1 **Blue Oak Academy**

4.1.2 **Sycamore Valley Academy**

4.2. **Principal Report**

4.2.1 **Blue Oak Academy (Enc. No. 4)**

 [Enc. 4.docx.pdf](#)

 [Principal Report_March 2026_BOA.pdf](#)

4.2.2 **Sycamore Valley Academy (Enc. No. 5)**

 [Enc. 5.docx.pdf](#)

 [Principal Report_March 2026_SVA.pdf](#)

4.3. **Operations Director Report**

There is no report this evening.

4.4. Human Resources Director Report

There is no report this evening.

4.5. Board Member Report

4.6. Superintendent Report

4.6.1 Incident Reporting Platform Adoption (Enc. No. 6)

 [Enc. 6.docx.pdf](#)

 [Incident Reporting Platform Adoption and Implementation_2 year plan_2025-26 & 2026-27.pdf](#)

4.6.2 Children and Youth Behavioral Health Initiative (CYBHI) (Enc. No. 7)

 [Enc. 7.docx.pdf](#)

 [Children and Youth Behavioral Health Initiative \(CYBHI\)_Overview.pdf](#)

5. BOARD DEVELOPMENT

Presentation/Public Hearing/Public Comment/Board Discussion

5.1. Board Resources

5.1.1 **There are no Board Resource items to include this evening.**

6. ADMINISTRATIVE PANEL RECOMMENDATIONS/ACTIONS

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

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

7. GENERAL AGENDA

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

7.1. PROGRAM UPDATES

7.1.1 Assembly Bill 3216 (the Phone-Free School Act) Cell Phone Policy Development (Enc. No. 8)

-  [Enc. 8.docx.pdf](#)
-  [AB 3216_The Phone-Free School Act_Policy Development.pdf](#)
-  [AB 3216 Cell Phone Policy_draft.pdf](#)
-  [AB 3216_Article_What the Science Says_Smartphones in Schools.pdf](#)

7.1.2 California Collaborative for Learning Acceleration (CCLA) ELA & Math (Enc. No. 9)

-  [Enc. 9.docx.pdf](#)
-  [CCLA Board Presentation 3.17.26.pdf](#)

7.2. ACTION ITEMS

7.2.1 Monthly Financials Presentation (Enc. No. 10) ACTION

-  [Enc. 10.docx.pdf](#)
-  [TACMO March 2026 Financial Update- January and Second Interim 2026 Financials.pdf](#)

7.2.2 2025-26 2nd Interim Reports for Blue Oak Academy and Sycamore Valley Academy (Enc. No. 11) ACTION

-  [Enc. 11.docx.pdf](#)
-  [Blue Oak Academy 2025-26 Second Interim Report.pdf](#)
-  [Sycamore Valley Academy 2025-26 Second Interim Report.pdf](#)

7.3. FIRST READS

There are no first reads this evening.

7.4. PUBLIC HEARINGS

There are no public hearings this evening.

8. CLOSED SESSION

8.1. ADJOURN TO CLOSED SESSION

8.2. 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: Paraprofessional- Special Education Aide**

**8.3. PERSONNEL (Government Code §54957). It is the intention
of this governing body to meet in closed session to consider
the public employee performance evaluation for the position
of: Superintendent.**

9. REGULAR SESSION RECONVENED

9.1. CALL PUBLIC SESSION TO ORDER

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

10. ADJOURNMENT

10.1. Request for future Board Agenda items

**10.2. The next The Academies CMO board meeting: April 21, 2026
at 6:30 PM.**

END
8:30pm



ENCLOSURE #1

ENCLOSURE SUMMARY

Consideration of Approval of Minutes of the board meeting on February 17, 2026 and the special board meeting on February 26, 2026.

FROM: Stacey Nelson

DATE: 3/17/2026

BACKGROUND: Draft board meeting minutes from the February 17, 2026 meeting and the February 26, 2026 special board meeting.

SUPERINTENDENT'S RECOMMENDATION: Approve



TACMO BOARD MEETING

FEBRUARY 17, 2026

Minutes



TUESDAY, FEBRUARY 17, 2026

6:30 PM – 8:30 PM PDT

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

IN ATTENDANCE:

Karin Aure, Sheridyn Blain, Omar Faris, Cristina Gutierrez, Marilou Monsivais, Corey Morse, Stacey Nelson, Staci Soares, Claudia Van Groningen, Alexis Vance, Craig Wheaton

1. OPENING BUSINESS

Others in attendance: Justine Esquivel, Erica Galindo, Janell McLaughlin, Katherine Roepke-Brenner, Jesse Sanchez

1.1. CALL PUBLIC SESSION TO ORDER

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

1.2. ADA ACCOMMODATIONS

1.2.1. This meeting is held in an area accessible to the disabled. In compliance with the American Disabilities Act, if you need special assistance to participate in meetings, call (559) 429-4351 at CMO Home Office forty-eight (48) hours in advance of the meeting. Persons who are in need of disability-related modification or accommodation in order to participate in the Board meeting may make a request to Karin Aure 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.

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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 general public comment on closed session topics this evening.

1.5. PUBLIC COMMENT ON ANY SCHOOL RELATED TOPIC

1.5.1. 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.

There was no general public comment on any school related topic this evening.

2. CONSENT AGENDA

Items 2.1-2.7 deemed approved by general consent.

2.1. Approval of Minutes of the board meeting on January 20, 2026 (Enc. No. 1)

2.2. Monthly Attendance Reports for BOA and SVA (Enc. No. 2)

2.3. 2025-26 BOA TCOE Agency Agreement for Educational Resource Services - High Impact Tutoring (#260764) (Enc. No. 3)

2.4. 2025-27 Fox Service Agreements for Blue Oak Academy and Sycamore Valley Academy (Enc. No. 4)

3. PUBLIC RECOGNITION/PROCLAMATIONS/ACTION

3.1. Honoring the Service of Dr. Alex Tietjen

Gutierrez moved this item to the March meeting due to Mr. Tietjen being absent from the current meeting.

4. COMMUNITY REPORTS

Presentation/Public Hearing/Public Comment/Board Discussion

4.1. Teacher Representative Report

4.1.1. Blue Oak Academy

Staci Soares reported: Soares shared grade-level highlights from recent instructional activities. Kindergarten students have been practicing narrative structure in their writing. First graders explored objects in the sky by creating their own constellations and demonstrating understanding of patterns and storytelling. Second grade studied holidays around the world and compiled a cookbook with recipes representing different cultures. Third graders examined literary classics and themes of friendship and will attend a performance of Peter Pan at the Rotary Theatre. Fourth and fifth graders focused on natural disaster preparedness. Middle school students are engaged in a "Designing for Disaster" project, using models to test structural responses to natural disasters.

Gutierrez expressed appreciation for the academies' approach of combining hands-on learning with traditional instruction.

4.1.2. Sycamore Valley Academy

Janell McLaughlin reported: McLaughlin reported grade-level instructional updates. Kindergarten students are exploring how trees connect to people and will write informational books about trees. First graders are focusing on literacy and opinion writing. Second and third grade students are engaged in a PBL examining what makes a great school for students and the community, designing their own schools to address community needs. Fourth and fifth graders are launching the "Wow Me" project while studying California missions and how communities evolve over time. Sixth grade students are studying earthquakes through reading articles on human impact, learning the mechanics of earthquakes, and building models using real-world data. Seventh and eighth graders are working on a PBL exploring how structures help people meet basic needs during challenging conditions.

Gutierrez expressed appreciation for the work shared.

4.2. Principal Report

4.2.1. Blue Oak Academy (Enc. No. 5)

Staci Soares reported that the Step Up team, led by advisor Mrs. Esquivel, is organizing a Mental Health and Wellness Fair to be held the following day, featuring community partners and interactive activities for students. She also highlighted ongoing mental health supports on campus, including the long-standing Say Something program from Sandy Hook Promise, which promotes student awareness and speaking up about concerns. Additional supports include the mental health clinician, Mrse implementing the Open Parachute curriculum and Mrs. Vance facilitating weekly CARE4 Connection activities with students.

4.2.2. Sycamore Valley Academy (Enc. No. 6)

Corey Morse reported increased applications and continued interest in the school. She highlighted last week's Kindness Week activities, during which students were paired to create kindness hearts and practice acts of kindness. Morse also shared updates from the recent professional development day, where staff participated in training focused on math instruction and pacing for the remainder of the school year, allowing teachers to make instructional and planning decisions based on progress toward end-of-year goals. Staff also reviewed the workplace violence protection plan. In extracurricular updates, Morse noted that the day's basketball game would be rescheduled for the following week. She also recognized the PTO for their significant contributions, including funding student field trips and providing ongoing support for school programs.

4.3. Operations Director Report

4.3.1. Outreach update

Claudia Van Groningen provided an update on the admissions season, reporting 168 applications for BOA and 96 for SVA, with applications closing the following day and final numbers expected soon. She noted that two applications were received from families connected during the Farmers Market outreach event and highlighted strong staff participation at the event. Van Groningen also shared that the next outreach event will be held on May 3 at the Visalia Rawhide game, where the SVA choir will again perform the national anthem.

4.4. Human Resources Director Report

4.4.1. There is no report this evening.

4.5. Board Member Report

Wheaton: No report

Monsivais: No report

Blain: Reminded attendees of BOA PTO's fundraiser at Raising Cane's the following day.

Faris: No report

Gutierrez: Wished everyone a good three-day weekend, noted anticipation for the upcoming spring break, and expressed looking forward to the board study session scheduled for the following week.

4.6. Superintendent Report

4.6.1. 2026-27 LCAP Timeline (Enc. No. 7)

Aure reported that half of the monthly parent forums have been completed. Staff, family, and student surveys have also been administered, and the next step is to analyze the collected data and begin identifying budget priorities. Aure introduced Dr. Jesse Sanchez from the TCOE Charter School Oversight team, who noted that the visit is part of TCOE's responsibility to check in with the charter schools it authorizes. During discussion, Aure explained that communication about parent forums is shared through bi-monthly email newsletters and ParentSquare messages, with reminder notices sent the night before the forums in multiple languages. Morse added that information is also posted in Padlet so teachers are aware. Blain commented that parent communication has been strong this year, and Van Groningen noted that the schools currently have 100% family contact information recorded in PowerSchool.

4.6.2. Finalize June 2026 TACMO Board Meetings

Aure presented the tentatives dates and the board decided on: June 11 Special Board Meeting, June 16 Regular Board Meeting.

4.6.3. Form 700 Statement of Economic Interests (Enc. No. 8)

Aure let the board know they would be receiving an email from Stacey Nelson regarding Form 700 in the coming week. The forms are due by April 1, 2026.

5. BOARD DEVELOPMENT

Presentation/Public Hearing/Public Comment/Board Discussion

5.1. Board Resources

5.1.1. There are no Board Resource items to include this evening.

6. ADMINISTRATIVE PANEL RECOMMENDATIONS/ACTIONS

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

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

7. GENERAL AGENDA

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

7.1. PROGRAM UPDATES

7.1.1. There are no program updates this evening.

7.2. ACTION ITEMS

7.2.1. BP 26-002 Policy Regarding Immigration Enforcement Activity (Enc. No. 9)
ACTION

Aure presented a new policy developed in response to recent legislation passed in the fall that strengthens and expands upon prior laws. The policy was created in collaboration with legal counsel and reflects best practices for supporting families. Aure noted that the policy will be communicated to families by March 1, added to the family handbook, and shared with staff along with scheduled training.

During discussion, Aure explained that the policy will be communicated to families through ParentSquare, email, and the school website. Additional clarification was provided that affidavits do not need to be completed in advance but would be used as needed. Board members emphasized the importance of clear procedures to ensure student safety and support families.

Wheaton moved to approve BP 26-002 Policy Regarding Immigration Enforcement Activity; Monsivais seconded; Approved 5-0-0 with two board members absent.

7.2.2. Revised Comprehensive School Safety Plan (CSSP) for Blue Oak Academy (Enc. No. 10) ACTION

In coordination with the previously approved policy, Aure explained that the schools are required to notify families if immigration enforcement is confirmed on campus. The notification procedures will be incorporated into the school safety plans. The policy was revised to specify that notification will be provided via email and through on-site staff communication.

Blain moved to approve item 7.2.2 and 7.2.3 Revised Comprehensive School Safety Plan (CSSP) for Blue Oak Academy and Sycamore Valley Academy pending the revision of notifying on-site staff; Faris seconded; Approved 5-0-0 with two board members absent.

7.2.3. Revised Comprehensive School Safety Plan (CSSP) for Sycamore Valley Academy (Enc. No. 11) ACTION

Approved with item 7.2.2 above.

7.2.4. Approval of Audit Services for 2025-2026 (Enc. No. 12) ACTION

Aure presented the annual item to approve the external auditor. She recommended continuing with the current auditing firm for a second year, noting that best practice is typically to remain with the same auditor for at least three years if the audit process is thorough and effective. The board discussed that the new firm performed well during the first year. Aure clarified that the organization is not required to bid out the audit services annually. Wheaton shared positive past experiences working with Christy White and suggested periodically bidding out the service every few years to ensure competitiveness.

Wheaton moved to approve Audit Services for 2025-2026; Monsivais seconded; Approved 5-0-0 with two board members absent.

7.2.5. Fee Agreement with Rosenberg Cassady LLP (Enc. No. 13) ACTION

Aure reported that Sarah Cassady, who has served as the organization's primary contact with YM&C for several years, recently moved to a new firm. Aure

recommended establishing an agreement with Cassady's new firm while maintaining the existing agreement with YM&C. This approach would allow the organization to continue working with Cassady on matters she is already familiar with while retaining YM&C for broader legal services.

During discussion, Aure explained that Cassady's new firm may not offer the same breadth of coverage as YM&C and would primarily support ongoing cases. She also noted that YM&C's rates are approximately \$75 per hour higher. Board members discussed the value of maintaining continuity with Cassady while also exploring competitive options in the future. Gutierrez moved to approve Fee Agreement with Rosenberg Cassady LLP; Wheaton seconded; Approved 5-0-0 with two board members absent.

7.3. FIRST READS

7.4. PUBLIC HEARINGS

8. CLOSED SESSION

8.1. ADJOURN TO CLOSED SESSION

Gutierrez adjourned to closed session at 7:25 PM.

8.2. 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: General Activities Aide, Paraprofessional-Special Education

8.3. PERSONNEL (Government Code §54957). It is the intention of this governing body to meet in closed session to consider the public employee performance evaluation for the position of: Superintendent.

9. REGULAR SESSION RECONVENED

9.1. CALL PUBLIC SESSION TO ORDER

Gutierrez called public session back to order at 8:36 PM.

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

Gutierrez reported with five board members present (Cristina Gutierrez, Marilou Montivais, Sheridyn Blain, Craig Wheaton, Omar Faris) and two board members absent (Alex Tietjen and Mary Aceves), the board voted 5-0 to approve the following hires and appointments: 2 General Activities Aides & 1 Paraprofessional- Special Education at Blue Oak Academy.

10. ADJOURNMENT

10.1. Request for future Board Agenda items

There were no requests this evening.

10.2. The next The Academies CMO board meeting: February 26, 2026 at 6:30 PM.

Gutierrez adjourned the meeting at 8:37 PM.



TACMO SPECIAL BOARD MEETING

FEBRUARY 26, 2026

Minutes



THURSDAY, FEBRUARY 26, 2026

4:00 PM – 6:30 PM

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

IN ATTENDANCE:

Karin Aure, Sheridyn Blain, Omar Faris, Cristina Gutierrez, Marilou Monsivais, Corey Morse,
Staci Soares, Mackenzie Souza, Alex Tietjen, Alexis Vance, Craig Wheaton

1. OPENING BUSINESS

Others in attendance: Jennifer Denham, Cristina Johnson

1.1. CALL PUBLIC SESSION TO ORDER

Gutierrez called the meeting to order at 4:02 PM.

The meeting recessed for dinner at 4:04 PM.

The meeting reconvened and was called back to order at 4:30 PM.

1.2. ADA ACCOMMODATIONS

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

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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 on closed session items this evening.

1.5. PUBLIC COMMENT ON ANY SCHOOL RELATED TOPIC

1.5.1. 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.

There was no public comment on any school related topic this evening.

2. CONSENT AGENDA

2.1. There are no items to include this evening.

3. PUBLIC RECOGNITION/PROCLAMATIONS/ACTION

3.1. There are no Public Recognition/Proclamation/Action items to include this evening.

4. COMMUNITY REPORTS

Presentation/Public Hearing/Public Comment/Board Discussion

4.1. There are no Community Reports to include this evening.

5. BOARD DEVELOPMENT

Presentation/Public Hearing/Public Comment/Board Discussion

5.1. Board Resources

There are no Board Resource items to include this evening.

6. ADMINISTRATIVE PANEL RECOMMENDATIONS/ACTIONS

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

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

7. GENERAL AGENDA

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

7.1. PROGRAM UPDATES

7.1.1. TACMO Board Study Session - 2025-26 (Enc. No. 1)

Aure led the study session using the enclosed presentation and data.

Board discussion ensued.

7.1.2. TACMO Board Study Session Appendices (Enc. No. 2)

7.2. ACTION ITEMS

7.2.1. There are no Action Items this evening.

7.3. FIRST READS

7.3.1. There are no First Reads this evening.

7.4. PUBLIC HEARINGS

7.4.1. There are no Public Hearings this evening.

8. CLOSED SESSION

8.1. ADJOURN TO CLOSED SESSION

There are no Closed Session items this evening.

9. REGULAR SESSION RECONVENED

9.1. CALL PUBLIC SESSION TO ORDER

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

10. ADJOURNMENT

10.1. Request for future Board Agenda items

There were no requests for future board agenda items this evening.

10.2. The next The Academies CMO board meeting: March 17, 2026 at 6:30 PM

Gutierrez adjourned the meeting at 6:53 PM.



ENCLOSURE #2

ENCLOSURE SUMMARY

Consideration of Approval of January 2026 and February 2026 Check Register Report

FROM: Stacey Nelson

DATE: 3/17/2026

BACKGROUND: EdTec's monthly report with all financial expenditures for the months of January and February.

SUPERINTENDENT'S RECOMMENDATION: Approve

Combined Board Check Register

School: TAMCO
Month: January 2026



Total Paid By Check: \$ 344,997.02
Total Paid By Credit Card: \$ 7,231.37

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	9449	EdTec	1/7/2026	Bill #CINV-00013068--EdTec Monthly - December 2025		\$ 16,275.00
Check	9450	Self-Insured Schools of California	1/7/2026	Bill #120425--Billing Period: December 2025 & Adjustments		\$ 85,103.65
Check	9451	American Fidelity Assurance	1/7/2026	Bill #D911824--11/01 - 11/30/25 Flex Plan Liability Coverage Bill #D900888--10/01 - 10/31/25 Flex Plan Liability Coverage		\$ 11,939.64
Check	9452	PresenceLearning, Inc.	1/7/2026	Bill #INV84534--SLP Svcs: Weekly Dedicated OT & SLP Hours		\$ 13,330.00
Check	9453	Amazon Capital Services	1/7/2026	Bill #1M3R-DV1W-H944--Supplies Bill #16LN-3GGY-RMCF--Supplies Bill #17XK-37XQ-LMW6--Supplies Bill #1YVX-WC69-HRGM--Supplies Bill #1VXC-FKM9-4NC7--Supplies Bill #1W94-T1HN-9PKH--Supplies Bill #14QK-VCC7-TFDT--Supplies Bill #1YNC-GMQ1-JCNC--Supplies Bill #1M3R-DV1W-NRJF--Supplies		\$ 500.00
Check	9454	Cline's Business Equipment, Inc.	1/7/2026	Bill #273869--Contract Usage charge: 11/13 - 12/12/25 Bill #273524--Contract Usage charge: 11/01 - 11/30/25 Bill #273915--Contract Usage charge: 11/2 - 12/11/25 & Standard min Charge Bill #273754--Contract Usage charge: 11/13 - 12/12/25 Bill #273870--Contract Usage charge: 11/13 - 12/12/25		\$ 3,675.04
Check	9455	Arturo Villasenor	1/7/2026	Bill #120925--Reimb: Pizza for Soccer Teacher		\$ 59.70
Check	9456	Staci Soares	1/7/2026	Bill #120425--Reimb: Snow Machine for Student Performance		\$ 69.81
Check	9457	Tulare County Museum	1/7/2026	Bill #00205--School Field Trip: 12/04/25		\$ 90.00
Check	9458	Todo Balloons	1/7/2026	Bill #14788--Balloon Columns		\$ 100.00
Check	9459	Krystal Eastman	1/7/2026	Bill #121525--Reimb: Mileage		\$ 110.67

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

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	9460	Cristina Kaviani-Johnson	1/7/2026	Bill #120525--Reimb: Intervention Materials Book for PBL Foam Finger & Headphones		\$ 143.98
Check	9461	Karla P. Vazquez	1/7/2026	Bill #121525--Alteration & Dress hemming		\$ 175.00
Check	9462	Classic Charter, Inc.	1/7/2026	Bill #177384--Vehicle Charge Bill #177385--Vehicle Charge Bill #177383--Vehicle Charge Bill #177387--Vehicle Charge Bill #177166--Vehicle Charge Bill #177381--Vehicle Charge Bill #177165--Vehicle Charge Bill #177386--Vehicle Charge Bill #177388--Vehicle Charge Bill #177382--Vehicle Charge		\$ 3,230.00
Check	9463	Visalia Unified School District	1/7/2026	Bill #3732--Transportation Charges Bill #3741--Transportation Charges Bill #3729--Transportation Charges		\$ 4,048.38
Check	9464	Stacey Nelson	1/7/2026	Bill #121525--Reimb: Mileage & Travel Lunch Dinner		\$ 387.27
Check	9465	Lupita Sanchez	1/7/2026	Bill #24102801A--Middle School Report Cards edits		\$ 420.00
Check	9466	Tulare County Superintendent of Schools	1/7/2026	Bill #261395--Basic & Advanced FRISK Training:10/07/25 Bill #261401--Math Talk& Routines Gradesk-2: 10/28/25		\$ 965.00
Check	9467	Santa Clara County Office of Education	1/7/2026	Bill #260801--4Th Annual CCLA Summit: 01/29 - 01/30/26		\$ 475.00
Check	9468	Visalia Unified School District	1/7/2026	Bill #3733--Transportation Charges Due by 01/02/26 Bill #3740--Transportation Charges Due by 01/03/26		\$ 1,503.82
Check	9469	Lozano Smith Attorneys At Law	1/7/2026	Bill #2265734--Legal Service Rendered Through December 2025		\$ 580.00
Check	9470	Self-Insured Schools of California	1/16/2026	Bill #January 2026--Billing Period: January 2026		\$ 79,924.02
Check	9471	Amazon Capital Services	1/21/2026	Bill #1V7D-1K1L-3YYK--Supplies Bill #139M-W6YK-Y7Q1--Supplies Bill #1L6V-JD9Y-QVfV--Supplies Bill #1JHW-JLP3-MKK9--Supplies Bill #139M-W6YK-XL6X--Supplies		\$ 419.39
Check	9472	American Fidelity Assurance	1/21/2026	Bill #2693981--09/30/25 Flex Plan Liability Coverage Bill #2693979--09/30/25 Flex Plan Liability Coverage		\$ 1,240.00
Check	9473	American Fidelity Assurance	1/21/2026	Bill #D922991--12/01 - 12/31/25 Flex Plan Liability Coverage		\$ 5,415.36
Check	9474	Foundation for Educational Administration	1/21/2026	Bill #ACSA-0000009369--Services: 01/01/26		\$ 683.43

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	9475	Classic Charter, Inc.	1/21/2026	Bill #177168--Vehicle Charge Bill #177392--Vehicle Charge Bill #175643--Vehicle Charge Bill #177167--Vehicle Charge Bill #177214--Vehicle Charge Bill #177390--Vehicle Charge Bill #177391--Vehicle Charge Bill #177393--Vehicle Charge Bill #177389--Vehicle Charge Bill #177394--Vehicle Charge		\$ 3,230.00
Check	9476	Cline's Business Equipment, Inc.	1/21/2026	Bill #275110--Contract Usage charge: 12/01 - 12/31/25 Bill #275242--Contract Usage charge: 12/01 - 12/31/25 Bill #274747--Contract Usage charge: 11/22 - 12/21/25		\$ 1,105.78
Check	9477	Shauna Dolin	1/21/2026	Bill #121925--Reimb: Postage for Exit Packages Cmo SUpport Team EOY Lunch & Mileage		\$ 146.12
Check	9478	EdTec	1/21/2026	Bill #CINV-00013620--EdTec Monthly - January 2026		\$ 16,275.00
Check	9479	Law Offices of Young, Minney & Corr, LLP	1/21/2026	Bill #20444--Legal Svcs thru: 12/03 - 12/18/25		\$ 3,975.00
Check	9480	ODP Business Solutions, LLC	1/21/2026	Bill #449279820001--Supplies Bill #450322316001--Supplies Bill #449265014001--Supplies Bill #449805112001--Supplies Bill #449597473001--Supplies Bill #448276540001--Supplies Bill #449180449001--Supplies Bill #448119409001--Supplies Bill #450068263001--Supplies Bill #451016773001--Supplies		\$ 1,695.10
Check	9480	ODP Business Solutions, LLC	1/21/2026	Bill #446829387001--Supplies Bill #450497726001--Supplies Bill #449597374001--Supplies Bill #450498033001--Supplies Bill #448293000001--Supplies Bill #449597474001--Supplies Bill #449597473002--Supplies Bill #449265014002--Supplies Bill #448123072001--Supplies		Cont'd
Check	9481	TCG Administrators, a HUB International Company	1/21/2026	Bill #186974--Monthly Administration Fees		\$ 24.00
Check	9482	The McLennan Group, LLC	1/21/2026	Bill #1145--LCAP Mid Year Reporting - Dec 2025		\$ 432.00

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

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	9483	The Stepping Stones Group LLC	1/21/2026	Bill #M0268956--Services: 11/23 - 12/06/25 Bill #M0266471--Services: 11/09 - 11/22/25 Bill #M0270338--Services: 12/07 - 12/20/25		\$ 310.50
Check	9484	Tulare County Superintendent of Schools	1/21/2026	Bill #261488--CCLA Network: 11/13/25 Bill #261492--CCLA Network: 11/13/25		\$ 280.00
Check	9485	WM Corporate Services Inc	1/21/2026	Bill #4971067-0165-7--Waste Svc : January 2026		\$ 801.67
Check	9486	White's Music Center	1/21/2026	Bill #619196--Music Instruments & Supplies		\$ 31.31
Check	9487	Investors Property Management	1/22/2026	Bill #February 2026--TACMO Home Office Monthly Rent		\$ 1,000.00
Check	9488	Knott's Berry Farm	1/22/2026	Bill #046RC12738914--BOA Middle School Field Trip: 04/10/26		\$ 7,100.00
Check	9489	Amazon Capital Services	1/27/2026	Bill #1K63-VRFC-MC49--Supplies Bill #19RV-719T-NTRC--Supplies Bill #1F3F-4LTR-QWV6--Supplies		\$ 158.41
Check	9490	Wendy Anderson	1/27/2026	Bill #121825--Reimb: Mileage		\$ 39.55
Check	9491	Awards & Signs Unlimited	1/27/2026	Bill #16205--Materials & Supplies		\$ 113.93
Check	9492	Cline's Business Equipment, Inc.	1/27/2026	Bill #275471--Standard min charge Bill #275473--Contract Usage charge: 12/13/25 - 01/12/26 Bill #275472--Standard min charge		\$ 182.14
Check	9493	Enerspect Medical Solutions, LLC	1/27/2026	Bill #33658--Adult Smart Pads Cartridge for Philips		\$ 93.77
Check	9494	Imagine Learning LLC	1/27/2026	Bill #1117979--IS teaching/sem (18 week) : 11/07 - 12/03/25		\$ 975.00
Check	9495	J&D Lighting & Alarm	1/27/2026	Bill #413912--Intrusion Monitoring; 02/01 - 04/30/26		\$ 125.52
Check	9496	Shannon McMahon	1/27/2026	Bill #121625--Reimb: Cables for Sound for Elementary Show Bill #121625A--Reimb: Reindeer ears for Elementary Show		\$ 97.62
Check	9497	Sabrina Mejia	1/27/2026	Bill #121925--Reimb: Mileage		\$ 65.66
Check	9498	Corey Morse	1/27/2026	Bill #011526--Reimb: Every Child Counts Symposium & Mileage		\$ 175.40
Check	9499	TCG Administrators, a HUB International Company	1/27/2026	Bill #187279--Monthly Administration Fees		\$ 28.00
Check	9500	Visalia Unified School District	1/27/2026	Bill #3778--Transportation Charges		\$ 982.22
Check	9501	Classic Charter, Inc.	1/27/2026	Bill #183062--Vehicle Charge		\$ 600.00
Check	9502	EdTec	1/27/2026	Bill #CINV-00013192--Postage Bill back		\$ 40.48
Check	9503	PresenceLearning, Inc.	1/28/2026	Bill #INV85122--SLP Svcs: Weekly Dedicated OT & SLP Hours		\$ 15,246.32
Check	9504	Tulare County Superintendent of Schools	1/28/2026	Bill #261883--2025-26 ERS Library Media Services Bill #261714--2025-26 Teachr induction candidate Support - Agency Agreement		\$ 44,337.81
Check	DB010526	LEAF Capital Funding, LLC	1/5/2026	DB010526 - Monthly copier maintenance		\$ 457.99
Check	DB010526-1	Employers Insurance	1/5/2026	DB010526-1 - Worker's Comp payroll & premium charges		\$ 5,811.60

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

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	DB011226	Southern California Edison	1/12/2026	DB011226 - TACMO home office monthly electricity bill		\$ 112.28
Check	DB011326	Samantha Bowman	1/13/2026	DB011326 - TACMO home office weekly cleaning		\$ 50.00
Check	DB011326-1	SoCalGas	1/13/2026	DB011326-1 - TACMO home office monthly gas bill		\$ 170.19
Check	DB011326-2	LEAF	1/13/2026	DB011326-2 - Monthly copier service		\$ 388.48
Check	DB012026	LEAF Capital Funding, LLC	1/20/2026	DB012026 - Monthly copier service		\$ 211.64
Check	DB012026-1	Cardmember Service	1/20/2026	DB012026-1 - TACMO monthly credit card bill		\$ 7,212.37
Check	DB012626	Samantha Bowman	1/26/2026	DB012626 - TACMO home office weekly cleaning		\$ 50.00
Credit Card	9515-8054	Santa Clara County Office of Education	1/14/2026	12/15 - Santa Clara County Office of Education - CCLA Summit: C. Johnson		\$ 95.00
Credit Card	9515-8054	UPS	1/14/2026	12/22 - UPS - Mailing CUM file		\$ 10.54
Credit Card	9515-8054	Tracfone *Services	1/14/2026	12/15 - Tracfone *Services - TACMO home office montly cell phone bill		\$ 16.78
Credit Card	9515-8054	Tracfone *Services	1/14/2026	12/16 - Tracfone *Services - ASP monthly cell phone bill		\$ 16.64
Credit Card	9515-8054	La Piazza	1/14/2026	12/18 - La Piazza - TACMO Cabinet Team Holiday Dinner		\$ 291.92
Credit Card	9515-8054	Comcast / Xfinity	1/14/2026	12/23 - Comcast / Xfinity - TACMO home office montly phone and internet bill		\$ 239.02
Credit Card	9515-8054	Hyatt	1/14/2026	12/24 - Hyatt - Rooms for Board, Sup, and AM for CSBA Conference		\$ 4,043.55
Credit Card	9515-8054	USPS PO	1/14/2026	01/09 - USPS PO - Mailing of employee exit package		\$ 2.44
Credit Card	9515-8054	Marie Callender's Restaurant & Bakery	1/14/2026	01/09 - Marie Callender's Restaurant & Bakery - TACMO home office lunch meeting		\$ 61.49
Credit Card	9515-8054	Tracfone *Services	1/14/2026	01/13 - Tracfone *Services - TACMO home office monthly cell phone bill		\$ 16.76
Credit Card	9515-8054	Amazon Mktplace	1/14/2026	12/17 - Amazon Mktplace - Marketing materials		\$ 57.68
Credit Card	9515-8054	Little Caesars	1/14/2026	12/18 - Little Caesars - ASP year-end party		\$ 157.68
Credit Card	9515-8054	Little Caesars	1/14/2026	12/18 - Little Caesars - ASP year-end party		\$ 176.87
Credit Card	9515-8054	Groupon	1/14/2026	12/18 - Groupon - Non-instructional software		\$ 31.49
Credit Card	9515-8054	Amazon Mktplace	1/14/2026	12/18 - Amazon Mktplace - Marketing materials		\$ 28.64
Credit Card	9515-8054	Amazon.Com	1/14/2026	12/19 - Amazon.Com - Computer hardware		\$ 27.11
Credit Card	9515-8054	FaceBk	1/14/2026	12/26 - FaceBk - Enrollment advertisement		\$ 6.00
Credit Card	9515-8054	Constant Contact, Inc.	1/14/2026	01/07 - Constant Contact, Inc. - Monthly renewal for email subscription		\$ 62.00
Credit Card	9515-8054	Groupon	1/14/2026	01/13 - Groupon - Non-instructional software		\$ 39.99
Credit Card	9515-8054	Alaska Airlines	1/14/2026	12/15 - Alaska Airlines - Charge 1 of 2 on same receipt: Flight for DOSE to attend SpEd Conference		\$ 266.61
Credit Card	9515-8054	Alaska Airlines	1/14/2026	12/15 - Alaska Airlines - Charge 2 of 2 on same receipt: Flight for DOSE to attend SpEd Conference		\$ 34.00
Credit Card	9515-8054	Costco Whse	1/14/2026	12/18 - Costco Whse - Food for staff party		\$ 51.97
Credit Card	9515-8054	Padlet	1/14/2026	12/31 - Padlet - Monthly renewal for Padlet subscription		\$ 9.99

Combined Board Check Register

School: TACMO
Month: February 2026



Total Paid By Check: \$ 166,491.20
Total Paid By Credit Card: \$ 4,807.98

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	9505	Amazon Capital Services	2/3/2026	Bill #1Q11-14M7-LMVH--Supplies Bill #1MML-7TYX-GL66--Supplies Bill #1R7L-KNRN-LQT4--Supplies Bill #16WV-XGF4-JFW9--Supplies		\$ 127.36
Check	9506	Corey Morse	2/3/2026	Bill #010626--Reimb: Altorney Consulation Following Emplyee		\$ 200.00
Check	9507	Music Theatre International	2/3/2026	Bill #01261524--Royalty A & Material Sales Fee		\$ 791.09
Check	9508	ODP Business Solutions, LLC	2/3/2026	Bill #454509621001--Supplies Bill #452445567001--Supplies Bill #454686633001--Supplies		\$ 420.37
Check	9509	Lozano Smith Attorneys At Law	2/3/2026	Bill #2268411--Legal Service Rendered Thruh January 21 2026		\$ 145.00
Check	9510	EdTec	2/9/2026	Bill #CINV-00014167--EdTec Monthly - February 2026		\$ 16,275.00
Check	9511	Hidey Alvarez	2/9/2026	Bill #012926--Reimb: Mileage Bill #120125A--Reimb: Mileage		\$ 138.42
Check	9512	Amazon Capital Services	2/9/2026	Bill #1QWJ-4YRH-RH7P--Supplies Bill #1YH6-HGV7-WGCF--Supplies Bill #1YH6-HGV7-HFG4--Supplies Bill #17PD-LCHF-97VF--Supplies		\$ 395.74
Check	9513	Classic Charter, Inc.	2/9/2026	Bill #177656--Vehicle Charge Bill #177655--Vehicle Charge Bill #177171--Vehicle Charge Bill #177653--Vehicle Charge Bill #177402--Vehicle Charge Bill #177652--Vehicle Charge Bill #177651--Vehicle Charge Bill #177654--Vehicle Charge Bill #177401--Vehicle Charge Bill #177172--Vehicle Charge		\$ 3,349.00
Check	9514	Krystal Eastman	2/9/2026	Bill #013026--Reimb: Mileage		\$ 152.73
Check	9515	J.W.Pepper & Son, Inc.	2/9/2026	Bill #368228251--Art & Music Supplies Bill #368226810--Art & Music Supplies		\$ 100.55

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Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	9516	Shannon McMahon	2/9/2026	Bill #012126--Reimb: Casmec music Conference Training Housing Registration Fee & Mileage		\$ 1,239.22
Check	9517	The Stepping Stones Group LLC	2/9/2026	Bill #M0273180--Services: 01/04 - 01/17/26		\$ 37.95
Check	9518	WM Corporate Services Inc	2/9/2026	Bill #4978428-0165-4--Waste Svc : February 2026		\$ 801.67
Check	9519	Fresno Chaffee Zoo	2/9/2026	Bill #11159401--SVA 2nd/3rd grade field trip fees for trip on 4/9/2026		\$ 518.00
Check	9520	Self-Insured Schools of California	2/9/2026	Bill #February 2026--Billing Period: February 2026		\$ 82,709.25
Check	9521	Lauren Ventura	2/18/2026	Bill #011525--Reimb: Key copy		\$ 6.95
Check	9522	Stephanie Perez	2/18/2026	Bill #040725--Reimb: Student bowlers		\$ 76.20
Check	9523	Stephanie Perez	2/18/2026	Bill #052025--Reimb: Volunteer Breakfast		\$ 182.13
Check	9524	Cristina Kaviani-Johnson	2/18/2026	Bill #052725--Reimb: Magnets for science day & Publishing student book from YAF		\$ 135.92
Check	9525	Stacey Nelson	2/18/2026	Bill #070325--Reimb: Mileage Bill #060625--Reimb: Mileage Mailing Exit Package CMO home office fire extinguisher annual recharge & Shipping letter via certified mail		\$ 247.28
Check	9526	Corey Morse	2/18/2026	Bill #060625--Reimb: Promotion Ceremony		\$ 80.00
Check	9527	David Britter	2/18/2026	Bill #091825--Reimb: Elective Hooks and brackets & Rolling Activities		\$ 136.56
Check	9528	Amazon Capital Services	2/18/2026	Bill #161R-7CD1-NV1V--Supplies Bill #1QVV-KMHN-JRPN--Supplies Bill #13MX-FP3D-HQ97--Supplies Bill #1WM1-41L7-C99F--Supplies Bill #1QYQ-4NYW-HG4N--Supplies Bill #1YTH-QMFJ-J34Q--Supplies Bill #1GTM-T7HH-NG1Q--Supplies		\$ 496.06
Check	9529	Awards & Signs Unlimited	2/18/2026	Bill #16305--Materials & Supplies		\$ 81.38
Check	9530	Classic Charter, Inc.	2/18/2026	Bill #177398--Vehicle Charge Bill #183448--SVA field trip to CA State Capital on 4/14/2026 Bill #183426--SVA 8th grade field trip to Magic Mountain on 6/2/2026 Bill #177174--Vehicle Charge Bill #177169--Vehicle Charge Bill #177659--Vehicle Charge Bill #177170--Vehicle Charge Bill #177663--Vehicle Charge Bill #177657--Vehicle Charge		\$ 7,014.00

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	9530	Classic Charter, Inc.	2/18/2026	Bill #177399--Vehicle Charge Bill #177658--Vehicle Charge Bill #177216--Vehicle Charge Bill #177396--Vehicle Charge Bill #177660--Vehicle Charge Bill #177395--Vehicle Charge Bill #177173--Vehicle Charge Bill #177397--Vehicle Charge Bill #177664--Vehicle Charge Bill #177400--Vehicle Charge Bill #177215--Vehicle Charge		Cont'd
Check	9531	Cline's Business Equipment, Inc.	2/18/2026	Bill #268407--Standard min charge Bill #276779--Contract Usage charge: 01/01 - 01/31/26 Bill #276527--Contract Usage charge: 12/22/25 - 01/21/26 Bill #276630--IT Service: 01/15/26 Bill #276631--IT Service: 01/29/26 Bill #276915--Contract Usage charge: 01/01 - 01/31/26		\$ 1,875.98
Check	9532	Eric Armin Inc	2/18/2026	Bill #INV1453460--Materials & Supplies		\$ 527.31
Check	9533	Fox Interpreting	2/18/2026	Bill #15327--Language Interpreter: 01/30/26 Bill #15310--Language Interpreter: 01/27/26		\$ 346.50
Check	9534	Gateway Church of Visalia	2/18/2026	Bill #000055--Technician Fee		\$ 300.00
Check	9535	Idea Printing & Graphics Inc.	2/18/2026	Bill #130048--Setup Business Cards		\$ 237.62
Check	9536	Law Offices of Young, Minney & Corr, LLP	2/18/2026	Bill #21007--Legal Svcs thru: 01/02 - 01/30/26		\$ 765.00
Check	9537	ODP Business Solutions, LLC	2/18/2026	Bill #452412133001--Supplies -- -- -- -- -- Bill #455755702001--Supplies Bill #455797157001--Supplies Bill #455100314001--Supplies Bill #455798166001--Supplies Bill #456348302001--Supplies Bill #455108580001--Supplies Bill #451227954001--Supplies Bill #456072457001--Supplies		\$ 1,579.57
Check	9538	PresenceLearning, Inc.	2/18/2026	Bill #INV85797--SLP Svcs: Weekly Dedicated OT & SLP Hours		\$ 14,776.32
Check	9539	Lauren Ventura	2/18/2026	Bill #010326--Reimb: Mileage		\$ 161.60
Check	9540	Vertex Support Services, LLC	2/18/2026	Bill #CINV-00013841--HR SERVICES 1/1/2026-2/20/2026		\$ 3,000.00
Check	9541	The Enchanted Playhouse	2/18/2026	Bill #021226--BOA 3rd grade field trip to The Enchanted Playhouse on 2/20/26		\$ 396.00

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Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	9542	Amazon Capital Services	2/26/2026	Bill #1LJX-77NQ-HQLJ--Supplies Bill #1JCT-6RL4-JD4P--Supplies Bill #1JVG-7JPH-NNG9--Supplies Bill #11QH-DDLR-9TVJ--Supplies Bill #1TF4-K6M4-CRYT--Supplies		\$ 609.40
Check	9543	American Fidelity Assurance	2/26/2026	Bill #2693983--09/30/26 Flex Plan Liability Coverage		\$ 620.00
Check	9544	American Fidelity Assurance	2/26/2026	Bill #D934226--01/01 - 01/31/26 Flex Plan Liability Coverage		\$ 5,969.82
Check	9545	Classic Charter, Inc.	2/26/2026	Bill #177176--Vehicle Charge Bill #177668--Vehicle Charge Bill #177218--Vehicle Charge Bill #177666--Vehicle Charge Bill #177217--Vehicle Charge Bill #177669--Vehicle Charge Bill #177667--Vehicle Charge Bill #177670--Vehicle Charge Bill #177665--Vehicle Charge Bill #177175--Vehicle Charge		\$ 3,349.00
Check	9546	Investors Property Management	2/26/2026	Bill #March 2026--TACMO Home Office Monthly Rent		\$ 1,000.00
Check	9547	ODP Business Solutions, LLC	2/26/2026	Bill #457924680001--Supplies Bill #457090289001--Supplies Bill #458194856001--Supplies		\$ 689.96
Check	9548	Stephanie Perez	2/26/2026	Bill #020526--Reimb: Dinner & Beverages Before Conference		\$ 188.44
Check	9549	The McLennan Group, LLC	2/26/2026	Bill #1150--LCAP Mid Year Reporting - Metric Completion		\$ 877.50
Check	9550	The Stepping Stones Group LLC	2/26/2026	Bill #M0275548--Services: 01/18 - 01/31/26		\$ 48.30
Check	9551	Visalia Rawhide	2/26/2026	Bill #102825--Community Organization of the Night & Informational Booths		\$ 1,200.00
Check	DB020326	Employers Insurance	2/3/2026	DB020326 - Worker's Comp payroll & premium charges		\$ 5,811.60
Check	DB020326-1	Samantha Bowman	2/3/2026	DB020326-1 - TACMO home office weekly cleaning		\$ 50.00
Check	DB020426	LEAF Capital Funding, LLC	2/4/2026	DB020426 - Monthly copier service		\$ 457.99
Check	DB021026	SoCalGas	2/10/2026	DB021026 - TACMO home office monthly gas bill		\$ 139.63
Check	DB021126	Southern California Edison	2/11/2026	DB021126 - TACMO home office monthly electric bill		\$ 97.73
Check	DB021226	Samantha Bowman	2/12/2026	DB021226 - TACMO home office weekly cleaning		\$ 50.00
Check	DB021326	LEAF	2/13/2026	DB021326 - Monthly copier service		\$ 388.48
Check	DB021826	Cardmember Service	2/18/2026	DB021826 - TACMO monthly credit card bill		\$ 4,807.98
Check	DB021826-1	Samantha Bowman	2/18/2026	DB021826-1 - TACMO home office weekly cleaning		\$ 50.00
Check	DB022026	LEAF Capital Funding, LLC	2/20/2026	DB022026 - Monthly copier service		\$ 211.64
Check	DB022526	Samantha Bowman	2/25/2026	DB022526 - TACMO home office weekly cleaning		\$ 50.00
Credit Card	9515-8054	Tracfone *Services	2/12/2026	01/15 - Tracfone *Services		\$ 16.62

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



ENCLOSURE #3

ENCLOSURE SUMMARY

Consideration of Approval of Monthly Attendance Reports for BOA and SVA

FROM: Wendy Anderson & Joy George

DATE: 3/17/2026

BACKGROUND: Monthly attendance reports pulled from PowerSchool for each school site.

SUPERINTENDENT'S RECOMMENDATION: Approve

Attendance Summary By Grade

Blue Oak Academy

01/26/2026 to 02/20/2026 = 18 school days

Grade Level	Carry Fwd	Gain	Mult Gain	Loss	Ending	Actual Days	OffTrack	Days N/E	Days Absent	Days Attd	ADA	ADA %
-1	40	0	0	0	40	720	0	0	65.00	655.00	36.39	90.97%
0	48	0	0	0	48	864	0	0	74.00	790.00	43.89	91.44%
Subtotal	88	0	0	0	88	1584	0	0	139.00	1445.00	80.28	91.22%
1	53	0	0	0	53	954	0	0	61.00	893.00	49.61	93.61%
2	50	1	0	0	51	918	0	10	66.00	842.00	46.78	92.73%
3	54	0	0	0	54	972	0	0	62.00	910.00	50.56	93.62%
Subtotal	157	1	0	0	158	2844	0	10	189.00	2645.00	146.95	93.33%
4	40	0	0	0	40	720	0	0	44.00	676.00	37.56	93.89%
5	43	0	0	0	43	774	0	0	66.00	708.00	39.33	91.47%
6	38	0	0	0	38	684	0	0	34.00	650.00	36.11	95.03%
Subtotal	121	0	0	0	121	2178	0	0	144.00	2034.00	113.00	93.39%
7	38	0	0	0	38	684	0	0	60.00	624.00	34.67	91.23%
8	44	0	0	0	44	792	0	0	63.00	729.00	40.50	92.05%
Subtotal	82	0	0	0	82	1476	0	0	123.00	1353.00	75.17	91.67%
Grand Total	448	1	0	0	449	8082	0	10	595.00	7477.00	415.40	92.63%

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

Signed _____

Date 3-2-26

Report Calculations

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

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

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

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

Attendance Summary By Grade

Sycamore Valley Academy
01/26/2026 to 02/20/2026 = 18 school days

Grade Level	Carry Fwd	Gain	Mult Gain	Loss	Ending	Actual Days	OffTrack	Days N/E	Days Absent	Days Attd	ADA	ADA %
-1	24	0	0	0	24	432	0	0	90.00	342.00	19.00	79.17%
0	39	0	0	0	39	702	0	0	76.00	626.00	34.78	89.17%
Subtotal	63	0	0	0	63	1134	0	0	166.00	968.00	53.78	85.36%
1	45	0	0	0	45	810	0	0	63.00	747.00	41.50	92.22%
2	42	0	0	0	42	756	0	0	71.00	685.00	38.06	90.61%
3	43	1	0	1	43	792	0	30	68.00	694.00	38.56	91.08%
Subtotal	130	1	0	1	130	2358	0	30	202.00	2126.00	118.12	91.32%
4	45	0	0	0	45	810	0	0	56.00	754.00	41.89	93.09%
5	44	0	0	0	44	792	0	0	96.00	696.00	38.67	87.88%
6	47	1	0	0	48	864	0	14	84.00	766.00	42.56	90.12%
Subtotal	136	1	0	0	137	2466	0	14	236.00	2216.00	123.12	90.38%
7	41	0	0	0	41	738	0	0	85.00	653.00	36.28	88.48%
8	43	0	0	0	43	774	0	0	72.00	702.00	39.00	90.70%
Subtotal	84	0	0	0	84	1512	0	0	157.00	1355.00	75.28	89.62%
Grand Total	413	2	0	1	414	7470	0	44	761.00	6665.00	370.30	89.75%

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

Signed Toy George
Date 3/13/26

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.]



ENCLOSURE #4

ENCLOSURE SUMMARY

Principal Report for Blue Oak Academy

FROM: Staci Soares

DATE: 3/17/2026

BACKGROUND: Monthly Principal Report for Blue Oak Academy including Student Data, Academic and Instructional updates, Extracurricular updates, Operational updates, Community Engagements & Partnerships, and Upcoming Events.

TACMO Board Meeting - Principal Report

FROM: Staci Soares, Principal

DATE: Mar 17, 2026

RE: Monthly Report



Student Data

- 2025-26 Enrollment - 448; Current Waitlist - 202
- 2026-27 Applications - 184
- Summative ELPAC testing - approximately 80% complete (40 students)

Academic and Instructional Updates

- Diagnostic 3 iReady assessments in Reading and Math begin 3/16.
- Post on demand #2 writing samples have been completed and calibrated.
- Pre on demand #3 writing has been administered.
- ELAC meeting was held 2/24, introducing two new families to our English Learner Advisory Committee.
- Arturo Villaseñor attended the California Language Teachers' Association (CLTA) conference in February, where he collaborated with language educators from a variety of grade levels and language programs. The conference workshops focused on strengthening language instruction through academic conversations, activities for real-world language use, and strategies for increasing comprehensible input through stories, music, games, and cultural connections. He also attended sessions that highlighted the design of transdisciplinary thematic units that connect language, culture, and content, as well as the use of AI tools to create engaging visual supports for language learning. We are hopeful that these opportunities for professional learning and networking will support continued growth in our Spanish program.
- Our instructional coach, Cristina Johnson, attended the California Association for the Gifted (CAG) conference in February. The conference reinforced the idea that while gifted strategies are essential for gifted students, they also represent strong instructional practices that benefit ALL learners. Cristina returned with valuable insights that will help shape our continued work around gifted identification, alternative assessments, and fostering creativity in the classroom.
- BOA hosted TCOE consultants and a group of educators this week as part of Cognitively Guided Instruction (CGI) professional learning. CGI is a research-based approach to elementary mathematics (K–5) that focuses on understanding student thinking and strengthening conceptual math instruction through practices such as number talks, mathematical discourse, and

problem-based learning. Participants engaged in collaborative discussions, observed classroom modeling, and participated in planning sessions designed to deepen instructional practices.

Extracurricular Updates

- Land O'Lakes presented to TK–3rd grade students on food safety and the process of making butter. Students participated in a hands-on activity where they made their own butter and buttermilk. The activity connected real-world food production and sparked great enthusiasm among students. Special thanks to our parent volunteers who helped support this event.
- Our Step Up Team hosted a campus-wide Mental Health and Wellness Fair, on 2/18, as its major community impact project for the year. The event was designed by students to promote wellness, reduce stigma surrounding mental health, and connect students, families, and staff with local support services. Multiple community partners, including Tulare County Behavioral Health, Family Health Care Network, Altura Centers, the Red Cross, and other youth-serving organizations, provided information and interactive opportunities for students during grade-level rotations. The event also featured student-led booths, mindfulness activities, and support from the BOA mental health team, reinforcing our commitment to student well-being and community partnership. Families were invited to attend during the event window and engage with these valuable community partners.
- 3rd grade concluded their Trimester 2 Project-Based Learning (PBL) unit with a field trip to see Peter Pan performed by the Enchanted Playhouse. Throughout the unit, students read the novel and completed a variety of classroom activities connected to the story and its themes. The live performance served as their culminating event, allowing them to connect their reading and learning to a local performance.
- 2nd grade students launched their Project-Based Learning (PBL) unit on pollinators with an entry event field trip to Circle J Ranch. During their visit, students rotated through hands-on activities including catching insects with nets, participating in bird-watching bingo, and observing water samples under a microscope. These activities helped students explore the important role pollinators play in our environment while providing an engaging real-world connection to their upcoming PBL.
- 3/12 - California Music Educators Association (CMEA) Festival - Our advanced band will be participating with other surrounding bands in Kingsburg. Thank you, Mrs. McMahan!
- 3/12 - Step Up Youth Challenge presentation day. This portion of the challenge provides the opportunity for students to share their project, as well as display

their proficiency in writing, speaking and listening standards. Thank you, Mrs. Esquivel!

Operational Updates

N/A

Upcoming Events

- 3/12 - Step Up Presentation at TCOE
- 3/13 - Math Day will provide students with a day of engaging, hands-on math activities designed to promote critical thinking and collaboration. Students will participate in math challenges and interactive games that encourage problem-solving, deepen conceptual understanding, and foster enthusiasm for math.
- 3/16 - 4th/5th grade field trip to the TCOE Planetarium
- 3/16 - Poetry & Prose auditions
- 3/23 - TCOE Oversight committee site visit
- 3/25-3/27 - Conferences
- 4/7-4/10 - Literacy Week
- 4/8 - Red Carpet Step Up awards @ TCOE
- 4/10 - 7th/8th field trip to Knott's Berry Farm
- 4/17 - Middle school Neon dance
- 4/21 - Elementary Spring music show
- 4/22 - TCOE Poetry & Prose
- 4/24 - PTO Spring Carnival
- 4/24 - April awards assembly
- 4/30 - Kindergarten at Kaweah Oaks
- 4/30 - Middle school Reading Revolution
- 5/4-5/8 - Teacher Appreciation Week
- 5/4 - Middle school Spring music show
- 5/7 - Elementary Reading Revolution
- 5/13 - Open House
- 5/14 - 4th/5th Fresno Discovery Center field trip
- 5/14 - Middle school Spring drama
- 5/15 - Middle school Spring drama
- 5/15 - 1st grade field trip to Fresno Chaffee Zoo
- 5/26-5/29 - 6th grade to SCICON
- 6/4 - 8th grade promotion



ENCLOSURE #5

ENCLOSURE SUMMARY

Principal Report for Sycamore Valley Academy

FROM: Corey Morse

DATE: 3/17/2026

BACKGROUND: Monthly Principal Report for Sycamore Valley Academy including Student Data, Academic and Instructional updates, Extracurricular updates, Operational updates, Community Engagements & Partnerships, and Upcoming Events.

TACMO Board Meeting - Principal Report

FROM: Corey Morse, Principal

DATE: 3/17/2026

RE: Monthly Report

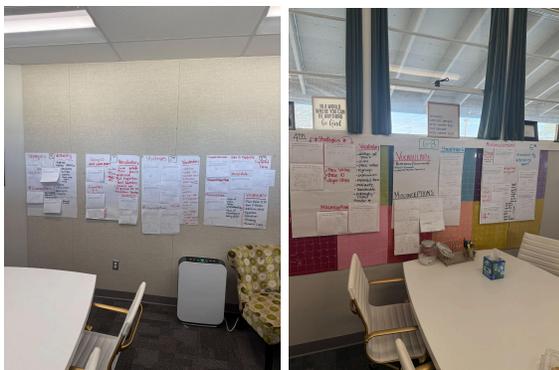


Student Data

We have been battling illness around SVA, much like everywhere else. I fully expect our ADA to dip this past month. We continue to offer independent study when students are out, and our office assistant, Joy, does a very good job of staying on top of assignments being returned and teachers getting work graded and resubmitted to her so that we are able to recoup as much ADA as possible.

Academic and Instructional Updates

Tulare County Office of Education math consultant Joseph Lamb was onsite with us all day on 3/10. This was a planned California Collaborative for Learning Acceleration (CCLA) professional development day. To support the effort to scale the work that has been done over the past 2 years, a schedule was established for all grade level teams to spend 90 minutes with Joseph engaged in discussion and analysis around mathematical practices. Teams had crossed over time with the grade-level below and the grade-level above to learn about student preparation, shared/common vocabulary, and ultimately to identify common misconceptions occurring across the campus. Our instructional coach and Joseph worked together to coordinate the effort, and the day was very successful. Next steps are to collaborate as an instructional staff to determine the mathematical focus for the 26-27 school year for Tier 1 (classroom level) instruction.



Extracurricular Updates

Work has been done by parent volunteers (led by Andy Blackmon) to prepare the baseball field for the season, and baseball is now underway with tryouts wrapping up the week of 3/9 and games beginning the week of 3/16. In addition to baseball, the track season has launched. The first track meet was at Sequoia Union on 3/13.

Operational Updates

We are in the process of engaging staff in the early steps of creating the master schedule for the 26-27 school year. Feedback is encouraged in response to the schedule for this year. Staff are asked to consider needs and evaluate how the current schedule meets or does not meet the needs of our students. Something that has surfaced is the need for a common intervention block. The process of listening will continue, and the schedule will ultimately be drafted later in the spring, taking into consideration all of the staff input.

Community Engagement & Partnerships

SVA had the Tulare County Office of Education Oversight Committee meeting on 3/12. As part of the oversight, the committee of 3 members met with a family focus group, student focus group, teacher focus group, as well as two separate times with the site and CMO administrators. We appreciate the opportunity to engage with our charter authorizer as we continue to strive to meet the needs of our school community.

Upcoming Events

3/2-3/16- SVA Read A Thon

3/13- Track Meet at Sequoia Union

3/16-3/20- i-Ready Diagnostic #3

3/17- Baseball at SVA

3/17- PLC + Professional Development (Admin and Coach)

3/19- Baseball @ George McCann

3/20- OPTEL (English Learner assessment) training

3/24- Parent Forum

3/24- Baseball at SVA

3/25, 3/26, 3/27- Conferences (Minimum Day for attendance)

3/26- Baseball @ Three Rivers

3/27- Habit of a Scholar (Saving Ideas) Awards Assembly

3/30-4/6- Spring Break



ENCLOSURE #6

ENCLOSURE SUMMARY

Incident Reporting Platform Adoption

FROM: Karin Aure

DATE: 3/17/2026

BACKGROUND: Over the last two years, TACMO has made significant progress on Strategic Goal A3: Apply a common behavior system across both schools. Schools have adopted and implemented CARE 4 and developed consistent expectations, responses, and roles related to behavior management. In an effort to better monitor progress and respond to student needs, the staff have determined a need for an improved incident reporting platform. This report provides an update on that process.

Incident Reporting Platform Adoption and Implementation

Strategic Action A3: Apply a common behavior system across both schools.

2-year Adoption and Implementation Plan	
Season	Tasks and Responsibilities
Fall 2025-26	<ul style="list-style-type: none"> ● Identify a structured adoption and implementation process ● Establish the scope of the resource adoption
Winter 2025-26	<ul style="list-style-type: none"> ● Clarify purpose and demands of the new system ● Research and demo options within the PowerSchool environment ● Select the best option ● Determine set-up options collaboratively ● Begin back-end set-up (with collaboration, as needed)
Spring 2025-26	<ul style="list-style-type: none"> ● Complete back-end set-up (with collaboration, as needed) ● Train administrators and pilot teachers ● Gather user experience during pilot phase ● Make back-end adjustments, as necessary
Summer 2026	<ul style="list-style-type: none"> ● Train administrators, student services, and behavior support (June) ● Prepare guidance for teachers ● Train teachers during Pre-service ● Launch system-wide
Fall 2026-27	<ul style="list-style-type: none"> ● Establish feedback system ● Check-in and respond to user needs ● Provide follow-up training and best practices ● Progress monitor usage
Winter 2026-27	<ul style="list-style-type: none"> ● Continue to progress monitor usage ● Provide group/individual support, as necessary
Spring 2026-27	<ul style="list-style-type: none"> ● Continue to progress monitor usage ● Develop plan for annual onboarding of new staff



ENCLOSURE #7

ENCLOSURE SUMMARY

Children and Youth Behavioral Health Initiative (CYBHI)

FROM: Karin Aure

DATE: 3/17/2026

BACKGROUND: Over the past several months, TACMO has been laying the groundwork to participate in an ambitious state program that allows schools to recoup funding for important student services through insurance reimbursements. This program will ensure the continuity of important programs students receive on site and strengthen our ability to better serve the comprehensive needs of students. The program is called the Children and Youth Behavioral Health Initiative (CYBHI) and many schools and districts are already participating. This report provides an overview of the program as well as a timeline for implementation.

Children and Youth Behavioral Health Initiative

Expanded Services for Students and New Funding for Districts

The Children and Youth Behavioral Health Initiative (CYBHI) is a collaboration between multiple California state departments to expand access to school-based mental and behavioral health services for students by providing a way for school districts to be reimbursed for these costs. Examples of these reimbursable services include screenings, assessments, and ongoing mental health support provided to students at school.

Parents/guardians will be asked for their student's health insurance information. We must have this information in order to file reimbursement claims for the services we provide. All health information will be securely stored in alignment with existing federal and state privacy laws.

The money for the reimbursement comes directly from the insurance companies that families are already using to insure their children, at no additional cost to the parents or caregivers. This program will not affect families' insurance coverage, and receiving services at school will not reduce or impact students or their family's ability to obtain care outside of school.

Timeline	Tasks and Responsibilities
March 2026	<ul style="list-style-type: none">● Communicate to families about CYBHI● Provide link to families to complete: 1) insurance information, 2) consent to bill, and 3) consent to treat● Reinforce 8/13/25 as start date● Check-in at Parent-Teacher Conferences● Provide paper forms, as needed
April 2026	<ul style="list-style-type: none">● Continue campaign to enroll families● Identify focus students for additional support to enroll
May 2026	<ul style="list-style-type: none">● Approved service providers log services provided during 2025-26 school year
August 2027	<ul style="list-style-type: none">● Initiate annual campaign to enroll families● Include annual enrollment in First Day Packets
September 2027 through remainder of year	<ul style="list-style-type: none">● Identify focus students for additional support to enroll● Approved service providers log services provided



ENCLOSURE #8

ENCLOSURE SUMMARY

Assembly Bill 3216 (the Phone-Free School Act) Cell Phone Policy Development

FROM: Karin Aure

DATE: 3/17/2026

BACKGROUND: In response to growing concerns about the impact of mobile phone use on student mental health, academic engagement, and campus culture, California lawmakers passed the Phone-Free Schools Act (AB 3216) in 2024. Signed by Governor Gavin Newsom, the legislation strengthens existing education code and requires public schools to implement comprehensive policies limiting or prohibiting student use of mobile phones during the school day. By July 1, 2026, all school districts must adopt a policy limiting or prohibiting the use of smartphones during the school day.

Assembly Bill 3216: The Phone-Free School Act

TACMO Board Meeting - March 12, 2026

Background

In response to growing concerns about the impact of mobile phone use on student mental health, academic engagement, and campus culture, California lawmakers passed the Phone-Free Schools Act (AB 3216) in 2024.

Signed by Governor Gavin Newsom, the legislation strengthens existing education code and requires public schools to implement comprehensive policies limiting or prohibiting student use of mobile phones during the school day.

By July 1, 2026, all school districts must adopt a policy limiting or prohibiting the use of smartphones during the school day.

Research

- Growing evidence that smartphones lower pupil performance, particularly among low-achieving pupils, promotes cyberbullying, and contributes to an increase in anxiety, depression, and suicide
- 2015 study found that test scores improved significantly at schools that banned mobile phone use, and the most significant gains were made among disadvantaged/underachieving pupils
- Evidence shows an increase in depression and suicide caused by increased mobile device screen time and social media
- Cell phones during school can create distractions resulting in negative effects on academic performance and mental health
- When cell phones are banned academic performance increases, especially for low-achieving pupils

Policy Development

- **Messaging** (March)
- **Input Gathering & Engagement** (March/April)
 - Teacher Feedback
 - Family Survey
- **Draft Policy Development** (April)
 - Drawing on TACMO Draft Policy
- **Board 1st Read** (May)
- **Board 2nd Read & Adoption** (June)
- **Rollout & Training** (August)

Previous Student Feedback

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

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

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

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

Model Elementary Cell Phone Policy Structure

- Policy Goal
- "Off and Away" Procedure
- Hours of Restriction
- Usage During Emergencies
- Parent Communication
- Consequences (restorative)

Discussion

- Strengths of current draft policy
- Challenges of current draft policy
- Recommendations for policy development
- Other considerations

Thank you!

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

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

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

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

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

Private devices may be used:

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

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

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

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

1st Offense- issue a warning

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

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

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

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

4876-9380-9199, v. 1

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

Mary Aceves, Board Secretary



Research



Initiatives

Resources

Blog

About ▾

Articles

What the Science Says: Smartphones in Schools



Sep 2024

In our April 2024 blog post, [Are Cell Phone Bans in Schools the Answer?](#), we shared some of the steps we believe school administrators and policymakers should consider when designing and deploying smartphone policies in schools. Here, we dive into some of the current research around the impacts of cell phone policies in schools and their impact on students.

Classroom Learning

Many schools and school districts cite a goal of reducing classroom distractions and increasing academic achievement as a driver of their cell phone bans. Nearly three-quarters (72%) of high school teachers, a third of middle school teachers, and even 6% of elementary school teachers say that "students being distracted by their cellphones in the classroom is a major problem" (Lin, Parker, & Horowitz, 2024).

There is some evidence that banning cellphones in schools may have some positive effects on the academic achievement of students, particularly students who are already struggling with academic grades or who come from low socioeconomic backgrounds (Abrahamsson, 2024; Beland & Murphy, 2016). Another study found little improvement, but was conducted over very brief periods of time, and with a sub-optimal sample size (i.e. a day without phones; Gajdics & Jagodics, 2021).

Most classroom cell phone bans are seeking to reduce the distractions presented by unstructured use of cellphones, such as social media pings, text messaging, and video games. On this topic, evidence for the negative effects of media multitasking is more clear than some of the other facets of a smartphone ban. For example, young people with greater media multitasking behaviors demonstrate lower test scores and poorer working memory capacity (Cain et al., 2016). (Working memory is the short-term memory fundamental to learning and performing complex cognitive tasks (Cowan, 2014)).

Even amid the challenges smartphones present in a classroom setting, there is a role for schools to teach students to use them as powerful tools for learning. Smartphones are one of the few tools that are nearly ubiquitous in the lives of all teens, regardless of socio-economic status (at least in the United States) (Rideout et al., 2022) and, with intentionality and training, educators could begin to harness the power of these tools for structured, multimedia learning in the future (Campbell et al., 2024).

Pro-Social Development

Some school administrators and advocates for cell phone bans reference a belief that students need opportunities to engage with one another face-to-face between classes and in downtimes (such as at lunch or recess).

Some research has indicated that social interactions can be negatively affected by the presence of cell phones (Dwyer et.al., 2018). However, we also know that, especially during and since Covid lockdowns in 2021, smartphones have served as important “third spaces” for tweens, teens, and young adults to find social connection (Cowan et al., 2021).

In our engagements with young people, and borne out by research, we understand that students, especially in high school, use phones much like adults do —they review their schedules, plan their days, and coordinate with friends, family, and co-workers. Smartphones can support students’ autonomy, providing access to school learning management systems, calendars, and even information recording (Ricoy et.al., 2022). However, apps often managed by parents, like parental control apps, were recently reported to send the most notifications to teens’ phones during school hours (Radesky et al., 2023), highlighting a shared sense of responsibility.

Researchers have also explored how removing devices from schools can affect non-academic parts of the school day, such as recess. A study conducted in Denmark found that a smartphone ban significantly increased the level of physical activity of students during indoor and outdoor recess (Pawlowski et al., 2021).

Student Safety

In the face of our current epidemic of gun violence in the United States, cell phones can provide a sense of comfort and control while we wait for safety regulations to catch up to students' and teachers' needs.

A recent Pulse Survey conducted by the Digital Wellness Lab to understand children's cell phone use found that over 80% of parents who provided their children with cell phones felt that the ability to connect with parents and being safe when away from home were important factors in getting their child the phone (Bickham et al., 2021). A 2024 survey by the National Parents Union found that 78% of parents whose children take a cell phone to school say that they want their child to have that phone available in the event of an emergency at their school (National Parents Union, 2024).

Little evidence exists to argue for or against the role of smartphones during school emergencies. In the absence of data, concerns about the distractions presented by cell phones during a time when students need to be paying close attention to instructions and the opportunities for supportive connection to family members during a frightening time are frequently mentioned (see: Chuck, 2024).

While conclusive evidence for the positive or negative effects of cell phones in active shooter scenarios is unavailable, research suggests that the presence of cell phones during these times, and the resulting data of images, video, and audio, may have fundamentally shifted the way we discuss and witness these rare yet devastating events (Eckstein, 2020).

Cyberbullying/bullying is a related and much more common safety issue in schools. Evidence on the effects of cell phone bans on cyberbullying is mixed, because there is a notable overlap between cyberbullying and more traditional, in person bullying; and even in the absence of phones, bullying is likely to continue without bullying-specific interventions (Selwyn & Aagaard, 2021).

The impacts of cell phone bans on other dangerous scenarios, such as sexual victimization, require further study. While predatory behavior certainly occurs on platforms accessible by cell phone, over half of adolescents who have been sexually extorted knew the perpetrator in real life (Wolak et al., 2018). A recent publication emphasized that bans might make it even more difficult for children who do circumvent restrictions to get help if they encounter something dangerous or uncomfortable (Rodriguez, 2024).

Conclusion & Considerations

Overall, a recent review of the evidence from 22 studies concluded that a one-size-fits-all solution for cellphones in schools and classrooms is unlikely to have strong effects, as the current state of research shows that the way cellphone bans affect students' mental health, academic achievement, and the likelihood of experiencing or engaging in cyberbullying is nuanced and complex (Campbell et al., 2024).

These results might suggest that **cell phone policies are only one piece of the puzzle, with many other school environmental factors playing a role in outcomes.**

Managing and implementing smartphone bans can be particularly challenging for educators and school administrators. Some research has explored how these bans take effect and found that they can cause tension between students and teachers, or be difficult to uphold even if teachers had a role in designing the policy (Grigic Magnusson et al., 2023).

While more in-depth and nuanced research is needed to guide the most effective practices for the impacts educators and families want to see, the era of the school phone ban is upon us. As school and district administrators think about how to craft cell phone policies for the digital age, we recommend considering the following:

Agree on goals: Determine the primary goal of the approach to cell phones before designing the policy. A policy designed to reduce distractions in the classroom may look different from a policy designed to reduce physical fights or one designed to increase in-person communication.

Obtain stakeholder buy-in: In designing tech policies for schools, a key goal should be ensuring that it is not difficult for teachers to implement. One of the best ways

to do that is to get students' and families' buy-in. Administrators should involve all stakeholders – teachers, administrators, students, and families – in the conversation, before designing policies. It's important to understand the myriad needs of the community to ensure all voices, and needs, are accounted for in the policy.

Teach digital literacy: Develop a digital literacy approach to implement alongside a cell phone policy, to ensure that students and their parents/caregivers are learning the self regulation and digital engagement skills needed to manage their device usage in mentally, socially, and academically healthy ways.

Set a good example: Hold adults accountable to the same or similar policies within the school environment. Young people are particularly attuned to discordant or hypocritical rules. If they see their teachers working to maintain behavioral shifts similar to what we want to see from students, they are engaged in a community solution and not simply at the mercy of what they may see as a punishment if it is only levied for students.

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We believe that by following the science, we can create an empathetic and respectful world in which our kids can grow up healthy, smart, and kind.

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ENCLOSURE #9

ENCLOSURE SUMMARY

California Collaborative for Learning Acceleration (CCLA) ELA & Math

FROM: Jennifer Denham & Cristina Johnson

DATE: 3/17/2026

BACKGROUND: The California Collaborative for Learning Acceleration (CCLA) network connects experts in learning acceleration with schools to support instruction that integrates universal design for learning, culturally sustaining pedagogy, and social-emotional learning practices. BOA and SVA have been a part of Tulare County Office of Education's (TCOE) CCLA network for three and two years respectively. As the grant wraps up this year, we want to celebrate the learning and impact that we've experienced from the program and share how the work will continue.

THE
ACADEMIES
CHARTER MANAGEMENT ORGANIZATION



California Collaborative for Learning Acceleration (CCLA)

March 17, 2026

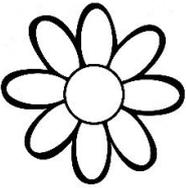
Our Motto

**Accelerating Academics
in an
Enriching Environment**



California Collaborative for Learning Acceleration (CCLA) is designed to strategically leverage the expertise around learning acceleration across the state in order to provide resources and support that can be accessed by every educator. The design of this work includes an online repository of high-quality professional learning resources for mathematics and literacy that integrate universal design for learning, culturally sustaining pedagogy, and social-emotional learning practices.





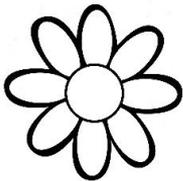
details

5-9

teachers
trained
each year

CCLA: Participants & Training

	2023-24	2024-25		2025-26	
	BOA	BOA	SVA	BOA	SVA
Teachers	2 Math 2 Literacy 1 Coach	2 Math 5 Literacy 1 Coach	3 Math 3 Literacy 1 Coach	3 Math 5 Literacy 1 Coach	3 Math 3 Literacy 1 Coach
Off-Site Professional Learning	4 Math days 4 Literacy days 2 coach/ admin days	4 Math days 4 Literacy days 2 coach/ admin days		4 Math days 4 Literacy days 2 coach/ admin days	
On-site Coaching	4 Math days 5 Literacy days	4 Math days 6 Literacy half-days		6 Math days 1 Professional Development day 3 Staff meetings/Minimum days 6 Literacy half-days	



details

CCLA: Content

	Leading for Acceleration	Math Network	Literacy Network			
Content						
	Priority Content	Evidence-based Strategies	Universal Design for Learning	Social-Emotional Learning	Culturally Sustaining Pedagogy	
Sample Resources						



impact

CCLA: Lessons and Next Steps

What we learned?	Where we're going?
<ul style="list-style-type: none">- Acceleration NOT Remediation- Improvement through PDSA cycles- Asset-based assessment (student interviews, engagement self-reflection, screeners)- Consideration of the whole child	<ul style="list-style-type: none">- Evidenced-based strategies through teacher clarity and coaching- Coherence, consistency, belonging through grade-level planning- High-Impact Tutoring (HIT)

CCLA Math

Universal Screeners

IMPROVE THEIR NUMBER SENSE!

Some things you can try are...

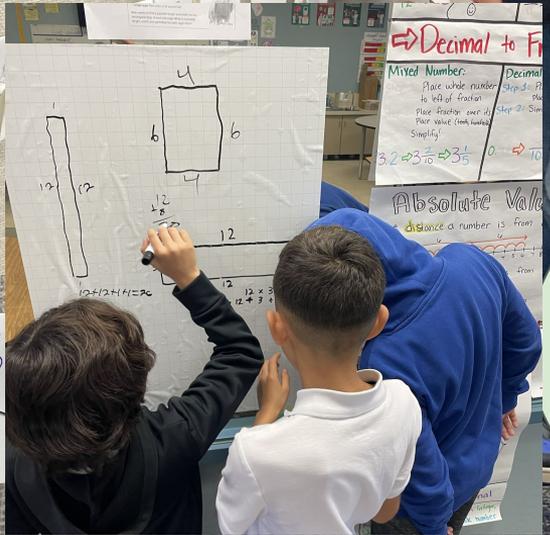
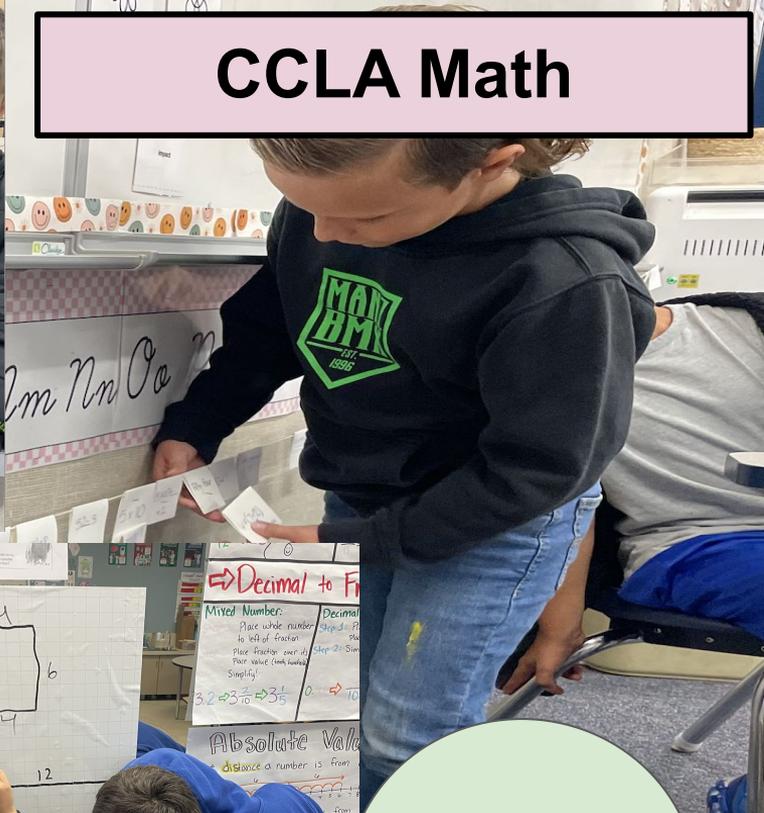
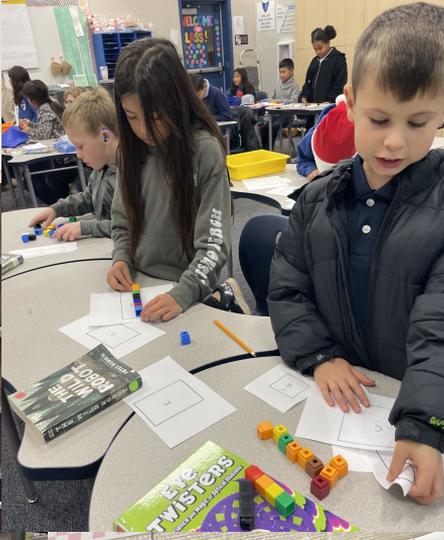
- Use Base Ten Blocks
- Use Number Lines
- Use Number Cards
- Use Place Value Charts
- Use Number Sentences
- Use Number Lines
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- Use Number Lines
- Use Number Lines



Fluency, Language & Representation

Handwritten mathematical work on a grid background:

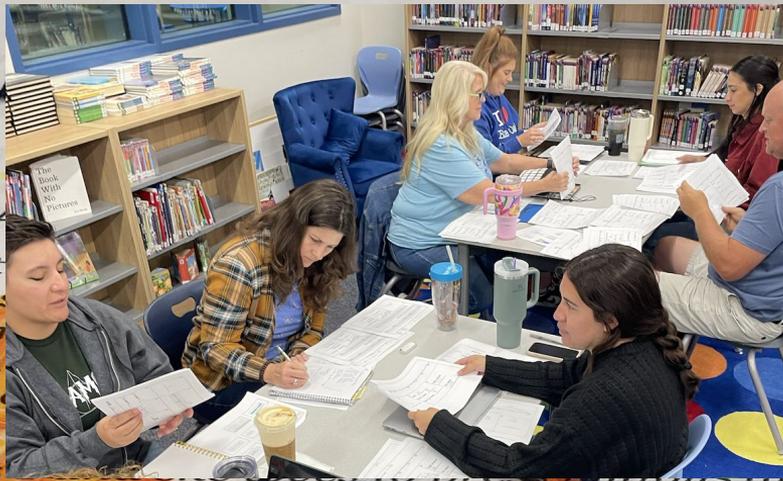
- $1 + 6 = 25$
- $20 + 6 = 26$
- $(3 \times 7) + (3 \times 2) = 3 \times 9 = 27$
- $7 \times 4 =$ (represented by 28 circles)



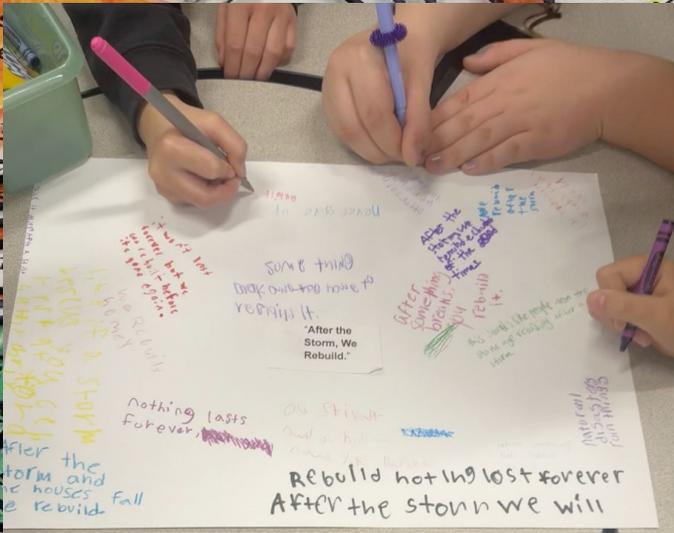
Work across sites and grade levels

CCLA ELA

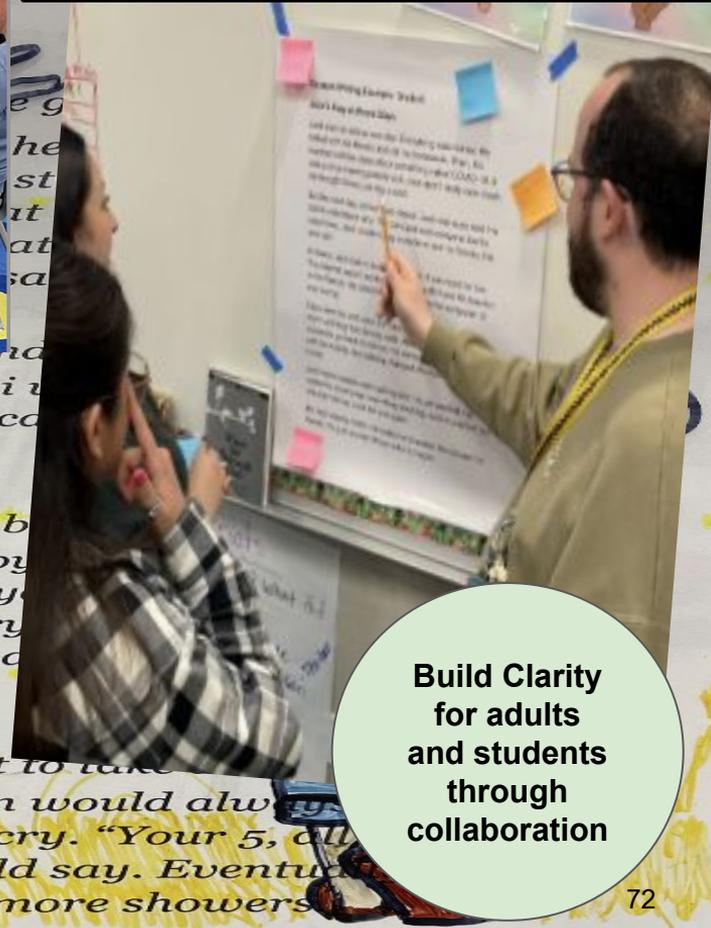
Common strategies to build background knowledge



Using data to find entry points for instruction



Build Clarity for adults and students through collaboration



CCLA SUMMIT

5
teachers



2
days



Guiding, Not Giving:
A Coaching Approach to Acceleration



Cristina Johnson
Instructional Coach, Blue Oak Academy
Tk-8th Independent Charter, Visalia

1
Presentation

Questions?

Thank you.



ENCLOSURE #10

ENCLOSURE SUMMARY

Consideration of Approval of the Monthly Financials Presentation

FROM: Meagan Miller of Vertex Education

DATE: 3/17/2026

BACKGROUND: A monthly financials report containing the FY26 January Financial Update and FY27 State Budget Update.

SUPERINTENDENT'S RECOMMENDATION: Approve.

The Academies CMO Board Financial Update

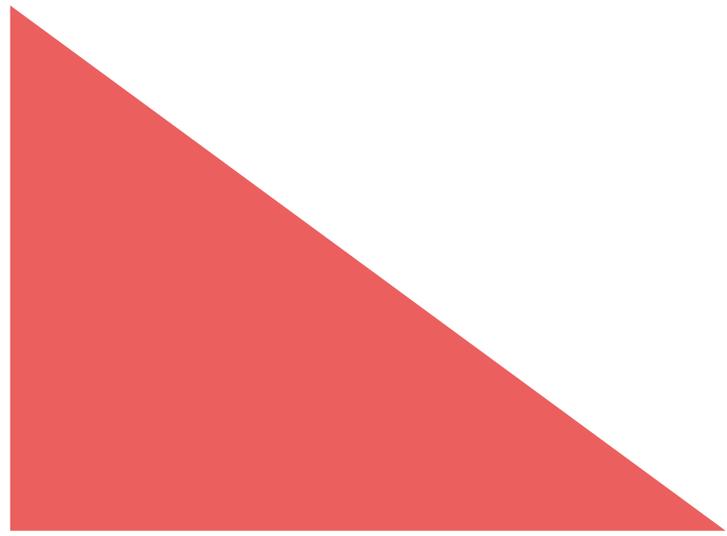
MEAGAN MILLER
MARCH 17, 2026





Contents

- 1. FY26 January Financial Update
- 2. FY27 State Budget Update
- 3. Exhibits
 - FY26 January Financials
 - FY26 Second Interim



January Financials

2025-2026



2nd Interim Report Overview



What?

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

When?

- Submitted every year
- Due on/before March 15

How?

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

2025-26 Forecast Summary

\$104k decrease to Total Operating Income vs Original Budget

		SVA	BOA	Total	CMO
Total Revenue	Approved Budget	5,840,538	6,339,444	12,179,983	1,479,656
	Current Forecast	5,850,448	6,286,036	12,136,484	1,371,052
	Increase (decrease)	9,910	(53,408)	(43,499)	(108,604)
Expenses	Approved Budget	5,830,447	6,087,590	11,918,037	1,479,656
	Current Forecast	5,779,645	6,198,401	11,978,046	1,371,052
	Decrease (Increase)	50,802	(110,810)	(60,009)	108,604
Operating Income	Approved Budget	10,091	251,854	261,945	(0)
	Current Forecast	70,803	87,635	158,438	(0)
	Increase (decrease)	60,711	(164,219)	(103,507)	0
Fund Balance	Beg. Balance (Audited)	2,278,357	1,887,090	4,165,447	115
	Operating Income (Loss)	70,803	87,635	158,438	0
Ending Fund Balance (Current Forecast)		2,349,160	1,974,725	4,323,885	0
Ending Fund Balance as % of Expenses		41%	32%	36%	

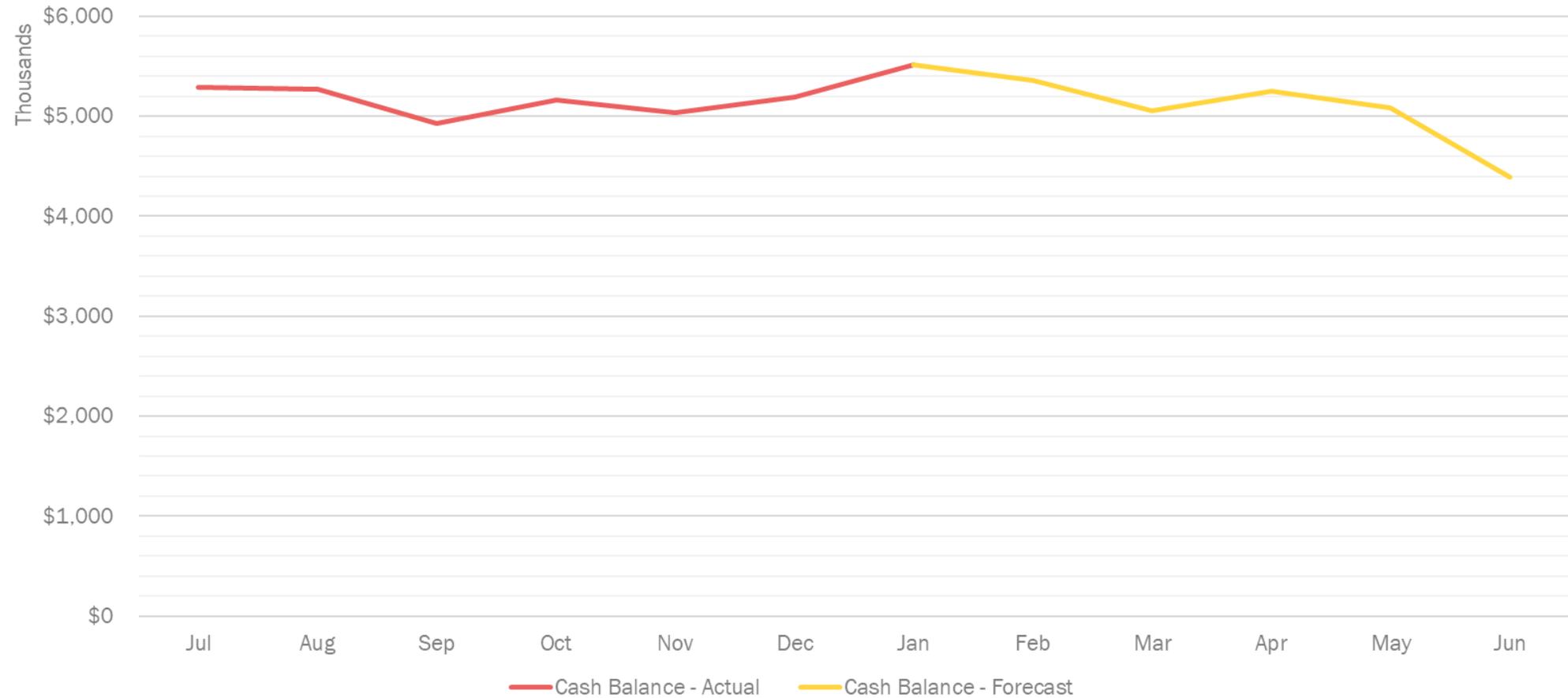
2025-26 Current Forecast vs Previous Forecast

Overall minor adjustments at both schools



Monthly Cash Balance

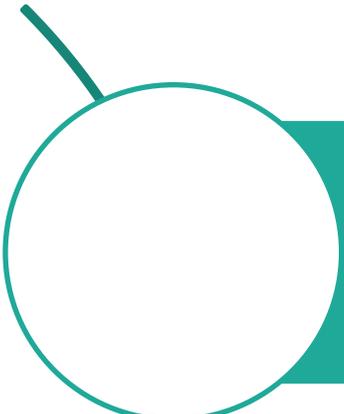
As of January, 151 days cash on hand



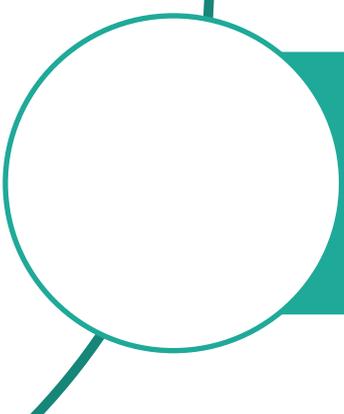
Apportionment Deferral



State budget calls for apportionment deferral of \$1.875B



June 2026 apportionment will be deferred until July 2026



Cash flow will be monitored to ensure delay does not cause challenges

Accounts Payable Aging



As of 1/31/26, TACMO had \$1k invoices on Aging AP



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

Exhibits

2025-2026



SVA
Income Statement
As of Jan FY2026

	Actual			YTD	Budget & Forecast						
	Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY											
Revenue											
LCFF Entitlement	327,985	327,985	571,996	2,173,902	4,687,754	4,679,619	4,679,619	-	(8,135)	2,505,718	46%
Federal Revenue	4,889	-	74,310	92,704	184,014	184,014	184,014	-	-	91,310	50%
Other State Revenues	36,269	115,565	77,324	305,727	884,646	902,691	902,691	-	18,045	596,964	34%
Local Revenues	7,773	1,704	78	12,998	76,624	76,624	76,624	-	-	63,626	17%
Fundraising and Grants	676	674	-	3,586	7,500	7,500	7,500	-	-	3,914	48%
Total Revenue	377,592	445,928	723,709	2,588,917	5,840,538	5,850,448	5,850,448	-	9,910	3,261,531	44%
Expenses											
Compensation and Benefits	394,535	382,268	336,240	2,450,998	4,307,849	4,188,675	4,188,675	-	119,174	1,737,677	59%
Books and Supplies	5,579	1,077	4,126	68,771	115,484	121,933	121,933	-	(6,449)	53,162	56%
Services and Other Operating Expenditures	47,357	35,205	48,750	291,700	1,395,217	1,457,908	1,457,140	769	(61,923)	1,165,439	20%
Depreciation	-	9,106	1,518	10,623	11,897	11,897	11,897	-	-	1,274	89%
Other Outflows & Amortization	-	388	-	388	-	-	-	-	-	(388)	
Total Expenses	447,471	428,044	390,634	2,822,481	5,830,447	5,780,414	5,779,645	769	50,802	2,957,165	49%
Net Income	(69,879)	17,885	333,074	(233,564)	10,091	70,034	70,803	769	60,711	304,366	
Fund Balance											
Beginning Balance (Unaudited)					2,275,976	2,278,357	2,278,357	-	2,381		
Net Income					10,091	70,034	70,803	769	60,711		
Ending Fund Balance					2,286,067	2,348,391	2,349,160	769	63,092		
Fund Balance as a % of Expenses					39%	41%	41%	0%	1%		
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					94.0%	93.2%	93.2%	0.0%	-0.8%		
4-6					94.0%	93.2%	93.2%	0.0%	-0.8%		
7-8					94.0%	93.2%	93.2%	0.0%	-0.8%		
Average ADA %					94.0%	93.2%	93.2%	0.0%	-0.8%		
ADA											
K-3					184.24	182.64	182.64	-	(1.60)		
4-6					132.54	131.39	131.39	-	(1.15)		
7-8					73.32	72.68	72.68	-	(0.64)		
Total ADA					390.10	386.71	386.71	-	(3.39)		

SVA
Income Statement
As of Jan FY2026

		Actual			YTD	Budget & Forecast						
		Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
REVENUE												
LCFF Entitlement												
8011	Charter Schools General Purpose Entitlement - State Aid	259,504	259,504	259,504	1,326,354	3,071,727	2,850,041	2,850,041	-	(221,686)	1,523,688	47%
8012	Education Protection Account Entitlement	-	-	244,011	488,023	744,309	965,435	965,435	-	221,126	477,412	51%
8096	Charter Schools in Lieu of Property Taxes	68,481	68,481	68,481	359,525	871,717	864,142	864,142	-	(7,575)	504,618	42%
SUBTOTAL - LCFF Entitlement		327,985	327,985	571,996	2,173,902	4,687,754	4,679,619	4,679,619	-	(8,135)	2,505,718	46%
Federal Revenue												
8181	Special Education - Entitlement	-	-	-	-	88,440	88,440	88,440	-	-	88,440	0%
8291	Title I	-	-	27,379	40,884	44,948	44,948	44,948	-	-	4,064	91%
8292	Title II	2,389	-	-	2,389	8,053	8,053	8,053	-	-	5,664	30%
8294	Title IV	2,500	-	-	2,500	10,000	10,000	10,000	-	-	7,500	25%
8296	SRSA Grant	-	-	46,931	46,931	32,573	32,573	32,573	-	-	(14,358)	144%
8297	PY Federal - Not Accrued	-	-	-	0	-	-	-	-	-	(0)	
SUBTOTAL - Federal Revenue		4,889	-	74,310	92,704	184,014	184,014	184,014	-	-	91,310	50%
Other State Revenue												
8319	Other State Apportionments - Prior Years	-	1,313	-	1,313	-	-	-	-	-	(1,313)	
8381	Special Education - Entitlement (State)	13,819	-	-	42,993	175,932	175,932	175,932	-	-	132,940	24%
8382	Special Education Reimbursement (State)	2,986	2,986	2,986	15,263	31,095	32,218	32,218	-	1,123	16,955	47%
8550	Mandated Cost Reimbursements	-	-	8,022	8,022	8,023	8,023	8,023	-	-	1	100%
8560	State Lottery Revenue	-	-	32,346	32,346	111,232	109,862	109,862	-	(1,371)	77,516	29%
8590	All Other State Revenue	-	91,802	14,506	106,308	312,797	359,844	359,844	-	47,047	253,536	30%
8591	Prop 28 Arts & Music in Schools	5,893	5,893	5,893	30,119	58,847	65,477	65,477	-	6,630	35,358	46%
8593	ELO-Program	13,571	13,571	13,571	69,363	186,720	151,335	151,335	-	(35,385)	81,972	46%
SUBTOTAL - Other State Revenue		36,269	115,565	77,324	305,727	884,646	902,691	902,691	-	18,045	596,964	34%
Local Revenue												
8660	Interest	2,147	86	78	4,312	5,000	5,000	5,000	-	-	688	86%
8689	FUA Reimbursement	-	-	-	-	71,624	71,624	71,624	-	-	71,624	0%
8699	All Other Local Revenue	5,626	1,618	-	8,687	-	-	-	-	-	(8,687)	
SUBTOTAL - Local Revenue		7,773	1,704	78	12,998	76,624	76,624	76,624	-	-	63,626	17%
Fundraising and Grants												
8801	Donations - Parents	-	574	-	574	-	-	-	-	-	(574)	
8802	Donations - Private	-	-	-	20	-	-	-	-	-	(20)	
8803	Fundraising	676	100	-	2,992	7,500	7,500	7,500	-	-	4,508	40%
SUBTOTAL - Fundraising and Grants		676	674	-	3,586	7,500	7,500	7,500	-	-	3,914	48%
TOTAL REVENUE		377,592	445,928	723,709	2,588,917	5,840,538	5,850,448	5,850,448	-	9,910	3,261,531	44%

SVA
Income Statement
As of Jan FY2026

		Actual			YTD	Budget & Forecast						
		Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	104,190	104,387	104,387	679,066	1,322,987	1,050,421	1,050,421	-	272,566	371,354	65%
1101	Teacher - Stipends	500	11,770	-	44,830	71,732	71,732	71,732	-	-	26,903	62%
1103	Teacher - Substitute Pay	10,266	8,502	4,164	39,674	78,023	75,000	75,000	-	3,023	35,326	53%
1111	Teacher - Specialist	30,399	26,934	23,160	173,994	203,355	280,353	280,353	-	(76,998)	106,359	62%
1148	Teacher - Special Ed	30,870	30,223	28,920	190,242	342,997	324,276	324,276	-	18,721	134,034	59%
1150	Teacher - Intervention	25,938	26,831	26,831	165,459	275,013	298,650	298,650	-	(23,637)	133,191	55%
1300	Certificated Supervisor & Administrator Salaries	23,594	23,594	23,594	171,688	279,478	284,354	284,354	-	(4,876)	112,666	60%
SUBTOTAL - Certificated Salaries		225,758	232,240	211,056	1,464,952	2,573,584	2,384,785	2,384,785	-	188,799	919,833	61%
Classified Salaries												
2100	Classified Instructional Aide Salaries	35,591	24,654	14,794	170,141	314,161	312,528	312,528	-	1,634	142,386	54%
2103	Classified - Special Education	21,210	14,269	8,623	99,786	211,449	214,519	214,519	-	(3,070)	114,733	47%
2400	Classified Clerical & Office Salaries	14,592	12,520	9,152	91,293	148,808	149,854	149,854	-	(1,045)	58,561	61%
2930	Other Classified - Maintenance/grounds	4,301	4,106	4,411	31,743	48,418	50,835	50,835	-	(2,417)	19,092	62%
2935	Other Classified - Substitute	2,972	1,596	1,878	13,585	15,450	20,000	20,000	-	(4,550)	6,415	68%
SUBTOTAL - Classified Salaries		78,666	57,144	38,859	406,548	738,287	747,735	747,735	-	(9,449)	341,187	54%
Employee Benefits												
3100	STRS	41,940	44,307	39,762	260,033	485,825	449,764	449,764	-	36,061	189,731	58%
3300	OASDI-Medicare-Alternative	9,212	7,657	6,039	49,363	95,656	93,641	93,641	-	2,015	44,278	53%
3400	Health & Welfare Benefits	32,569	38,034	32,691	240,251	360,408	460,000	460,000	-	(99,592)	219,749	52%
3500	Unemployment Insurance	437	285	5,228	8,151	17,741	18,124	18,124	-	(383)	9,973	45%
3600	Workers Comp Insurance	5,812	2,499	2,499	20,801	33,119	31,325	31,325	-	1,794	10,524	66%
3900	403b contribution	140	102	106	898	3,230	3,300	3,300	-	(70)	2,402	27%
SUBTOTAL - Employee Benefits		90,111	92,884	86,325	579,498	995,978	1,056,154	1,056,154	-	(60,177)	476,657	55%
Books & Supplies												
4100	Approved Textbooks & Core Curricula Materials	-	-	975	1,961	11,000	11,000	11,000	-	-	9,039	18%
4200	Books & Other Reference Materials	98	244	1,169	5,050	6,212	6,212	6,212	-	-	1,162	81%
4300	Materials & Supplies	56	183	48	1,416	2,266	2,276	2,276	-	(10)	860	62%
4320	Educational Software	2,250	10	10	29,542	25,025	30,241	30,241	-	(5,216)	699	98%
4326	Art	794	142	-	1,850	14,399	14,399	14,399	-	-	12,548	13%
4330	Office Supplies	1,355	-	913	6,215	9,528	9,528	9,528	-	-	3,313	65%
4335	PE Supplies	-	323	-	807	1,900	1,900	1,900	-	-	1,093	42%
4346	Teacher Supplies	384	24	788	8,211	10,400	10,720	10,720	-	(320)	2,509	77%
4355	Science	578	151	-	756	600	800	800	-	(200)	44	95%
4410	Classroom Furniture, Equipment & Supplies	-	-	-	530	9,270	9,270	9,270	-	-	8,740	6%
4420	Computers: individual items less than \$5k	-	-	33	9,997	15,000	15,000	15,000	-	-	5,003	67%
4430	Non Classroom Related Furniture, Equipment & Supplies	29	-	86	1,192	8,835	8,835	8,835	-	-	7,643	13%
4710	Student Food Services	-	-	-	-	400	400	400	-	-	400	0%
4720	Other Food	35	-	104	1,243	650	1,353	1,353	-	(703)	110	92%
SUBTOTAL - Books and Supplies		5,579	1,077	4,126	68,771	115,484	121,933	121,933	-	(6,449)	53,162	56%

SVA
Income Statement
As of Jan FY2026

		Actual			YTD	Budget & Forecast						
		Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
Services & Other Operating Expenses												
5215	Travel - Mileage, Parking, Tolls	195	102	345	981	1,250	1,250	1,250	-	-	269	79%
5220	Travel and Lodging	-	-	242	242	4,500	4,500	4,500	-	-	4,258	5%
5225	Travel - Meals & Entertainment	173	-	75	248	659	659	659	-	-	411	38%
5305	Dues & Membership - Professional	-	-	-	1,367	600	1,500	1,500	-	(900)	133	91%
5400	Insurance	-	-	-	-	4,940	4,940	4,940	-	-	4,940	0%
5515	Janitorial, Gardening Services & Supplies	1,738	-	-	4,038	3,500	4,038	6,000	(1,962)	(2,500)	1,962	67%
5525	Utilities - Waste	1,242	1,242	802	7,260	11,557	11,557	11,557	-	-	4,296	63%
5610	Rent	-	-	-	352	274,284	274,636	274,636	-	(352)	274,284	0%
5619	Non-Cash Lease Adjustment	-	-	-	-	(6,410)	(6,410)	(6,410)	-	-	(6,410)	0%
5809	Banking Fees	47	-	-	47	1,442	1,442	1,442	-	-	1,395	3%
5812	Business Services	7,693	7,219	7,219	51,005	-	90,957	90,957	-	(90,957)	39,951	56%
5820	Non-Instructional Consultants	-	206	216	21,306	2,400	22,149	22,149	-	(19,749)	843	96%
5824	District Oversight Fees	-	-	-	-	46,878	46,796	46,796	-	81	46,796	0%
5830	Field Trips Expenses	-	90	600	3,664	30,000	30,000	30,000	-	-	26,336	12%
5833	Fines and Penalties	-	-	-	5	721	721	721	-	-	717	1%
5836	Fingerprinting	-	-	-	60	600	600	600	-	-	540	10%
5839	Fundraising Expenses	1,219	-	-	2,554	11,856	11,856	7,000	4,856	4,856	4,446	36%
5845	Legal Fees	1,128	6,334	2,824	10,454	5,000	10,000	10,454	(454)	(5,454)	1	100%
5851	Marketing and Student Recruiting	47	-	45	528	2,060	2,060	2,060	-	-	1,532	26%
5854	Consultants - CALPADS	-	-	-	1,785	1,030	5,364	5,364	-	(4,334)	3,579	33%
5857	Payroll Fees	628	598	622	4,138	6,600	6,600	6,600	-	-	2,462	63%
5858	CMO Services	-	-	-	-	649,023	602,086	596,309	5,777	52,715	596,309	0%
5860	Printing and Reproduction	4,057	2,483	1,508	15,452	25,510	25,510	25,510	-	-	10,058	61%
5861	Prior Yr Exp (not accrued)	-	-	-	10,803	-	10,803	10,803	-	(10,803)	-	100%
5863	Professional Development	3,750	223	21,140	26,638	30,683	10,041	27,000	(16,959)	3,683	362	99%
5869	Special Education Contract Instructors	10,582	6,532	7,781	44,749	111,031	92,108	92,108	-	18,923	47,359	49%
5875	Staff Recruiting	-	-	-	150	927	927	927	-	-	777	16%
5877	Student Activities	150	10	-	3,934	7,725	7,725	7,725	-	-	3,791	51%
5878	Student Assessment	-	-	-	1,181	5,150	5,150	3,000	2,150	2,150	1,819	39%
5880	Student Health Services	193	-	94	952	1,100	1,100	1,100	-	-	148	87%
5881	Student Information System	919	919	919	20,672	4,858	21,500	21,500	-	(16,642)	828	96%
5887	Technology Services	-	-	-	-	21,285	21,285	13,925	7,360	7,360	13,925	0%
5893	Transportation - Student	13,566	9,216	4,212	55,294	114,000	114,000	114,000	-	-	58,706	49%
5910	Communications - Internet / Website Fees	30	30	30	1,159	18,708	18,708	18,708	-	-	17,549	6%
5915	Postage and Delivery	-	-	78	683	1,236	1,236	1,236	-	-	553	55%
5920	Communications - Telephone & Fax	-	-	-	-	515	515	515	-	-	515	0%
SUBTOTAL - Services & Other Operating Exp.		47,357	35,205	48,750	291,700	1,395,217	1,457,908	1,457,140	769	(61,923)	1,165,439	20%
Capital Outlay & Depreciation												
6900	Depreciation	-	9,106	1,518	10,623	11,897	11,897	11,897	-	-	1,274	89%
SUBTOTAL - Capital Outlay & Depreciation		-	9,106	1,518	10,623	11,897	11,897	11,897	-	-	1,274	89%
Other Outflows & Amortization												
7999	Uncategorized Expense	-	388	-	388	-	-	-	-	-	(388)	
SUBTOTAL - Other Outflows & Amortization		-	388	-	388	-	-	-	-	-	(388)	
TOTAL EXPENSES		447,471	428,044	390,634	2,822,481	5,830,447	5,780,414	5,779,645	769	50,802	2,957,165	49%

BOA
Income Statement
As of Jan FY2026

	Actual			YTD	Budget & Forecast							
	Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent	
SUMMARY												
Revenue												
LCFF Entitlement	435,194	435,194	455,438	2,274,663	5,216,212	5,190,183	5,190,183	-	(26,029)	2,915,520	44%	
Federal Revenue	4,839	-	72,836	90,858	189,757	189,757	189,757	-	-	98,899	48%	
Other State Revenues	39,838	122,231	83,467	329,639	863,975	826,996	826,996	-	(36,979)	497,356	40%	
Local Revenues	1,777	853	-	8,887	61,000	70,000	70,200	200	9,200	61,313	13%	
Fundraising and Grants	150	355	-	3,598	8,500	8,900	8,900	-	400	5,302	40%	
Total Revenue	481,797	558,633	611,741	2,707,645	6,339,444	6,285,836	6,286,036	200	(53,408)	3,578,391	43%	
Expenses												
Compensation and Benefits	432,053	412,402	359,479	2,631,294	4,530,200	4,573,353	4,568,469	4,884	(38,269)	1,937,175	58%	
Books and Supplies	6,332	1,188	2,655	113,933	179,518	174,275	174,742	(467)	4,776	60,809	65%	
Services and Other Operating Expenditures	31,118	21,629	48,009	231,003	1,369,434	1,457,662	1,446,751	10,911	(77,318)	1,215,748	16%	
Depreciation	-	(1,063)	(177)	(1,240)	8,439	8,439	8,439	-	-	9,679	-15%	
Other Outflows & Amortization	-	212	-	561	-	-	-	-	-	(561)		
Total Expenses	469,503	434,368	409,966	2,975,552	6,087,590	6,213,729	6,198,401	15,328	(110,810)	3,222,849	48%	
Net Income	12,295	124,265	201,775	(267,907)	251,854	72,107	87,635	15,528	(164,219)	355,542		
Fund Balance												
Beginning Balance (Unaudited)					1,755,087	1,887,090	1,887,090	-	132,003			
Net Income					251,854	72,107	87,635	15,528	(164,219)			
Ending Fund Balance					2,006,941	1,959,198	1,974,725	15,528	(32,216)			
Fund Balance as a % of Expenses					33%	32%	32%	0%	-1%			
KEY ASSUMPTIONS												
Enrollment Summary												
K-3					244	244	244	-	-			
4-6					122	122	122	-	-			
7-8					82	82	82	-	-			
Total Enrolled					448	448	448	-	-			
ADA %												
K-3					94.0%	93.6%	93.6%	0.0%	-0.4%			
4-6					94.0%	93.2%	93.2%	0.0%	-0.8%			
7-8					94.0%	92.8%	92.8%	0.0%	-1.2%			
Average ADA %					94.0%	93.3%	93.3%	0.0%	-0.7%			
ADA												
K-3					229.36	228.36	228.36	-	(1.00)			
4-6					114.68	113.68	113.68	-	(1.00)			
7-8					77.08	76.08	76.08	-	(1.00)			
Total ADA					421.12	418.12	418.12	-	(3.00)			

BOA
Income Statement
As of Jan FY2026

		Actual			YTD	Budget & Forecast						
		Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
REVENUE												
LCFF Entitlement												
8011	Charter Schools General Purpose Entitlement - State Aid	364,273	364,273	364,273	1,861,839	4,190,953	4,172,228	4,172,228	-	(18,725)	2,310,389	45%
8012	Education Protection Account Entitlement	-	-	20,244	40,489	84,224	83,624	83,624	-	(600)	43,135	48%
8096	Charter Schools in Lieu of Property Taxes	70,921	70,921	70,921	372,335	941,035	934,331	934,331	-	(6,704)	561,996	40%
SUBTOTAL - LCFF Entitlement		435,194	435,194	455,438	2,274,663	5,216,212	5,190,183	5,190,183	-	(26,029)	2,915,520	44%
Federal Revenue												
8181	Special Education - Entitlement	-	-	-	-	91,631	91,631	91,631	-	-	91,631	0%
8291	Title I	-	-	26,601	39,784	50,531	50,531	50,531	-	-	10,747	79%
8292	Title II	2,339	-	-	2,339	8,670	8,670	8,670	-	-	6,331	27%
8294	Title IV	2,500	-	-	2,500	10,000	10,000	10,000	-	-	7,500	25%
8296	SRSA Grant	-	-	46,235	46,235	28,925	28,925	28,925	-	-	(17,310)	160%
SUBTOTAL - Federal Revenue		4,839	-	72,836	90,858	189,757	189,757	189,757	-	-	98,899	48%
Other State Revenue												
8319	Other State Apportionments - Prior Years	-	1,370	-	1,370	-	-	-	-	-	(1,370)	
8381	Special Education - Entitlement (State)	14,048	-	-	43,706	180,986	180,986	180,986	-	-	137,280	24%
8382	Special Education Reimbursement (State)	3,093	3,093	3,093	15,807	33,568	34,835	34,835	-	1,268	19,029	45%
8550	Mandated Cost Reimbursements	-	-	8,308	8,308	8,309	8,309	8,309	-	-	1	100%
8560	State Lottery Revenue	-	-	33,538	33,538	120,077	118,785	118,785	-	(1,292)	85,247	28%
8590	All Other State Revenue	-	95,072	15,831	110,903	231,527	231,247	231,247	-	(280)	120,344	48%
8591	Prop 28 Arts & Music in Schools	6,046	6,046	6,046	30,902	60,188	66,971	66,971	-	6,783	36,069	46%
8593	ELO-Program	16,651	16,651	16,651	85,106	229,321	185,863	185,863	-	(43,458)	100,756	46%
SUBTOTAL - Other State Revenue		39,838	122,231	83,467	329,639	863,975	826,996	826,996	-	(36,979)	497,356	40%
Local Revenue												
8660	Interest	1,777	-	-	3,743	1,000	5,000	5,000	-	4,000	1,257	75%
8689	FUA Reimbursement	-	-	-	-	60,000	60,000	60,000	-	-	60,000	0%
8699	All Other Local Revenue	-	853	-	5,145	-	5,000	5,200	200	5,200	55	99%
SUBTOTAL - Local Revenue		1,777	853	-	8,887	61,000	70,000	70,200	200	9,200	61,313	13%
Fundraising and Grants												
8801	Donations - Parents	-	320	-	320	-	400	400	-	400	80	80%
8803	Fundraising	150	35	-	3,278	8,500	8,500	8,500	-	-	5,222	39%
SUBTOTAL - Fundraising and Grants		150	355	-	3,598	8,500	8,900	8,900	-	400	5,302	40%
TOTAL REVENUE		481,797	558,633	611,741	2,707,645	6,339,444	6,285,836	6,286,036	200	(53,408)	3,578,391	43%

BOA
Income Statement
As of Jan FY2026

	Actual			YTD	Budget & Forecast							
	Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent	
EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	118,757	118,676	118,757	778,993	1,370,400	1,250,619	1,250,619	-	119,781	471,626	62%
1101	Teacher - Stipends	1,568	12,505	-	52,157	55,129	62,629	62,629	-	(7,500)	10,472	83%
1103	Teacher - Substitute Pay	21,378	14,586	5,934	76,076	107,400	140,000	140,000	-	(32,600)	63,924	54%
1111	Teacher - Specialist	30,248	30,248	30,248	189,441	265,420	307,090	307,090	-	(41,670)	117,649	62%
1148	Teacher - Special Ed	26,377	26,377	26,377	176,799	329,796	294,813	294,813	-	34,983	118,014	60%
1150	Teacher - Intervention	19,718	19,377	19,718	112,487	248,206	181,864	177,857	4,007	70,349	65,370	63%
1300	Certificated Supervisor & Administrator Salaries	23,594	23,594	23,594	170,613	283,126	283,127	283,127	-	(0)	112,513	60%
	SUBTOTAL - Certificated Salaries	241,640	245,363	224,628	1,556,566	2,659,478	2,520,141	2,516,135	4,007	143,343	959,569	62%
Classified Salaries												
2100	Classified Instructional Aide Salaries	47,165	31,057	16,988	227,376	460,044	542,238	542,238	-	(82,194)	314,862	42%
2103	Classified - Special Education	26,911	18,958	9,946	112,365	232,736	225,688	225,688	-	7,048	113,323	50%
2400	Classified Clerical & Office Salaries	12,878	10,666	8,663	75,653	122,127	135,470	135,470	-	(13,343)	59,817	56%
2930	Other Classified - Maintenance/grounds	4,115	3,816	4,298	30,386	48,418	48,418	48,418	-	-	18,032	63%
2935	Other Classified - Substitute	7,501	7,125	3,914	31,572	18,540	55,000	55,000	-	(36,460)	23,428	57%
	SUBTOTAL - Classified Salaries	98,569	71,622	43,809	477,353	881,866	1,006,815	1,006,815	-	(124,949)	529,462	47%
Employee Benefits												
3100	STRS	46,084	45,749	43,369	281,884	488,920	467,793	467,027	765	21,892	185,143	60%
3300	OASDI-Medicare-Alternative	10,889	8,850	6,602	55,858	112,206	117,963	117,905	58	(5,699)	62,047	47%
3400	Health & Welfare Benefits	32,962	37,830	32,759	233,337	330,269	402,000	402,000	-	(71,731)	168,663	58%
3500	Unemployment Insurance	465	315	5,622	8,773	18,114	19,784	19,770	14	(1,656)	10,997	44%
3600	Workers Comp Insurance	1,434	2,673	2,673	17,469	35,413	35,270	35,229	40	184	17,760	50%
3900	403b contribution	10	-	19	54	3,935	3,588	3,588	-	348	3,533	2%
	SUBTOTAL - Employee Benefits	91,844	95,417	91,043	597,375	988,857	1,046,397	1,045,520	878	(56,663)	448,145	57%
Books & Supplies												
4100	Approved Textbooks & Core Curricula Materials	366	-	-	16,228	50,803	38,803	38,803	-	12,000	22,575	42%
4200	Books & Other Reference Materials	28	64	1,223	5,307	5,742	5,742	5,742	-	-	435	92%
4300	Materials & Supplies	246	267	25	2,173	4,032	4,032	4,032	-	-	1,859	54%
4320	Educational Software	199	-	-	28,291	25,000	28,500	28,500	-	(3,500)	209	99%
4325	Instructional Materials & Supplies	452	85	310	3,750	1,125	3,441	6,125	(2,684)	(5,000)	2,374	61%
4326	Art	1,776	175	129	13,682	20,000	20,000	20,000	-	-	6,318	68%
4330	Office Supplies	1,615	313	190	6,995	15,926	15,926	13,000	2,926	2,926	6,005	54%
4335	PE Supplies	119	58	-	177	2,000	2,000	2,000	-	-	1,823	9%
4346	Teacher Supplies	861	87	69	7,674	15,000	15,000	15,000	-	-	7,326	51%
4355	Science	-	-	-	5,493	5,000	5,500	5,500	-	(500)	7	100%
4356	Recess Supplies	-	-	-	223	400	400	400	-	-	177	56%
4410	Classroom Furniture, Equipment & Supplies	356	80	-	5,129	7,500	7,500	7,500	-	-	2,371	68%
4420	Computers: individual items less than \$5k	151	-	34	16,138	17,500	17,500	17,500	-	-	1,362	92%
4430	Non Classroom Related Furniture, Equipment & Supplies	129	-	-	707	8,240	8,240	8,240	-	-	7,533	9%
4710	Student Food Services	-	-	-	-	400	400	400	-	-	400	0%
4720	Other Food	35	60	676	1,966	850	1,291	2,000	(709)	(1,150)	34	98%
	SUBTOTAL - Books and Supplies	6,332	1,188	2,655	113,933	179,518	174,275	174,742	(467)	4,776	60,809	65%

BOA
Income Statement
As of Jan FY2026

	Actual			YTD	Budget & Forecast						
	Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
Services & Other Operating Expenses											
5210 Conference Fees	-	-	-	-	100	100	100	-	-	100	0%
5215 Travel - Mileage, Parking, Tolls	136	-	421	605	300	300	800	(500)	(500)	195	76%
5220 Travel and Lodging	-	-	252	252	2,500	2,500	1,000	1,500	1,500	748	25%
5225 Travel - Meals & Entertainment	212	-	77	289	515	515	515	-	-	226	56%
5305 Dues & Membership - Professional	-	-	-	1,423	750	1,500	1,500	-	(750)	77	95%
5400 Insurance	-	-	-	-	4,940	4,940	4,940	-	-	4,940	0%
5515 Janitorial, Gardening Services & Supplies	-	-	-	581	2,250	2,250	2,250	-	-	1,668	26%
5610 Rent	-	-	-	352	317,770	317,770	317,770	-	-	317,418	0%
5619 Non-Cash Lease Adjustment	-	-	-	-	(23,876)	(23,876)	(23,876)	-	-	(23,876)	0%
5812 Business Services	7,712	7,219	7,219	51,025	-	90,957	90,957	-	(90,957)	39,932	56%
5820 Non-Instructional Consultants	-	214	216	21,344	2,400	22,149	22,149	-	(19,749)	805	96%
5824 District Oversight Fees	-	-	-	-	52,162	51,902	51,902	-	260	51,902	0%
5830 Field Trips Expenses	-	1,504	7,100	13,231	51,444	51,444	51,444	-	-	38,213	26%
5836 Fingerprinting	147	-	-	467	453	467	467	-	(14)	(0)	100%
5839 Fundraising Expenses	-	-	-	381	7,210	7,210	7,210	-	-	6,829	5%
5845 Legal Fees	5,713	373	358	16,506	6,628	16,148	16,506	(358)	(9,878)	0	100%
5851 Marketing and Student Recruiting	49	-	47	604	2,000	2,000	2,000	-	-	1,396	30%
5854 Consultants - CALPADS	-	-	-	1,785	500	5,500	5,500	-	(5,000)	3,715	32%
5857 Payroll Fees	773	697	729	4,633	7,407	7,407	7,407	-	-	2,774	63%
5858 CMO Services	-	-	-	-	700,632	650,990	644,743	6,247	55,889	644,743	0%
5860 Printing and Reproduction	790	1,912	670	10,584	22,111	22,111	22,111	-	-	11,527	48%
5861 Prior Yr Exp (not accrued)	-	-	-	5,341	7,500	7,500	7,500	-	-	2,159	71%
5863 Professional Development	3,314	1,198	21,235	27,534	50,085	50,085	50,085	-	0	22,551	55%
5869 Special Education Contract Instructors	10,954	6,798	7,776	46,192	111,031	111,031	111,031	-	-	64,838	42%
5875 Staff Recruiting	-	-	-	192	618	618	618	-	-	426	31%
5877 Student Activities	38	212	847	8,138	15,000	15,000	15,000	-	-	6,862	54%
5878 Student Assessment	-	-	-	1,181	8,659	8,659	4,479	4,180	4,180	3,298	26%
5880 Student Health Services	314	50	-	1,358	2,060	2,060	2,060	-	-	702	66%
5881 Student Information System	919	919	919	15,250	4,858	17,000	17,000	-	(12,142)	1,750	90%
5887 Technology Services	-	-	-	-	8,925	8,925	8,925	-	-	8,925	0%
5910 Communications - Internet / Website Fees	32	455	32	644	1,337	1,337	1,337	-	-	692	48%
5915 Postage and Delivery	15	78	113	1,112	1,055	1,055	1,213	(158)	(158)	100	92%
5920 Communications - Telephone & Fax	-	-	-	-	110	110	110	-	-	110	0%
SUBTOTAL - Services & Other Operating Exp.	31,118	21,629	48,009	231,003	1,369,434	1,457,662	1,446,751	10,911	(77,318)	1,215,748	16%
Capital Outlay & Depreciation											
6900 Depreciation	-	(1,063)	(177)	(1,240)	8,439	8,439	8,439	-	-	9,679	-15%
SUBTOTAL - Capital Outlay & Depreciation	-	(1,063)	(177)	(1,240)	8,439	8,439	8,439	-	-	9,679	-15%
Other Outflows & Amortization											
7999 Uncategorized Expense	-	212	-	561	-	-	-	-	-	(561)	
SUBTOTAL - Other Outflows & Amortization	-	212	-	561	-	-	-	-	-	(561)	
TOTAL EXPENSES	469,503	434,368	409,966	2,975,552	6,087,590	6,213,729	6,198,401	15,328	(110,810)	3,222,849	48%

CMO
Income Statement
As of Jan FY2026

	Actual			YTD	Budget & Forecast						
	Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY											
Revenue											
LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-
Other State Revenues	-	-	-	-	-	-	-	-	-	-	-
Local Revenues	10,508	10,766	6,793	80,170	1,479,656	1,383,076	1,371,052	(12,024)	(108,604)	1,290,881	6%
Fundraising and Grants	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	10,508	10,766	6,793	80,170	1,479,656	1,383,076	1,371,052	(12,024)	(108,604)	1,290,881	6%
Expenses											
Compensation and Benefits	88,635	96,412	72,448	653,494	1,041,903	1,116,044	1,120,928	(4,884)	(79,026)	467,434	58%
Books and Supplies	974	1,012	980	25,042	49,410	50,215	47,848	2,367	1,562	22,806	52%
Services and Other Operating Expenditures	20,939	8,091	8,168	148,302	388,343	216,817	202,275	14,541	186,068	53,973	73%
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Other Outflows & Amortization	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	110,549	105,515	81,596	826,838	1,479,656	1,383,076	1,371,052	12,024	108,604	544,213	60%
Net Income	(100,041)	(94,749)	(74,803)	(746,668)	(0)	(0)	(0)	(0)	0	746,668	
Fund Balance											
Beginning Balance (Unaudited)					(2,946)	115	115	-	3,061		
Net Income					(0)	(0)	(0)	(0)	0		
Ending Fund Balance					(2,946)	115	115	(0)	3,061		
Fund Balance as a % of Expenses					0%	0%	0%	0%	0%		
KEY ASSUMPTIONS											
Enrollment Summary											
Total Enrolled					-	-	-	-	-		
ADA %											
Average ADA %											
ADA											
Total ADA					-	-	-	-	-		

CMO
Income Statement
As of Jan FY2026

	Actual			YTD	Budget & Forecast						
	Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
REVENUE											
LCFF Entitlement											
SUBTOTAL - LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue											
SUBTOTAL - Federal Revenue	-	-	-	-	-	-	-	-	-	-	-
Other State Revenue											
SUBTOTAL - Other State Revenue	-	-	-	-	-	-	-	-	-	-	-
Local Revenue											
8676 After School Program Revenue	10,508	10,766	6,793	80,229	130,000	130,000	130,000	-	-	49,771	62%
8699 All Other Local Revenue	-	-	-	(59)	-	-	-	-	-	59	
8721 CMO Fees Revenue	-	-	-	-	1,349,656	1,253,076	1,241,052	(12,024)	(108,604)	1,241,052	0%
SUBTOTAL - Local Revenue	10,508	10,766	6,793	80,170	1,479,656	1,383,076	1,371,052	(12,024)	(108,604)	1,290,881	6%
Fundraising and Grants											
SUBTOTAL - Fundraising and Grants	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	10,508	10,766	6,793	80,170	1,479,656	1,383,076	1,371,052	(12,024)	(108,604)	1,290,881	6%

CMO
Income Statement
As of Jan FY2026

		Actual			YTD	Budget & Forecast						
		Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1101	Teacher - Stipends	-	4,144	-	14,394	13,524	15,000	15,000	-	(1,476)	606	96%
1150	Teacher - Intervention	851	851	851	5,011	8,826	4,007	8,014	(4,007)	812	3,003	63%
1300	Certificated Supervisor & Administrator Salaries	15,861	15,861	15,861	119,666	191,754	191,754	191,754	-	-	72,088	62%
SUBTOTAL - Certificated Salaries		16,712	20,855	16,712	139,071	214,103	210,761	214,767	(4,007)	(664)	75,696	65%
Classified Salaries												
2100	Classified Instructional Aide Salaries	-	335	-	335	-	-	-	-	-	(335)	
2400	Classified Clerical & Office Salaries	25,524	24,235	22,893	186,281	298,939	303,423	303,423	-	(4,484)	117,142	61%
2905	Other Classified - After School	28,428	30,929	14,425	197,742	320,512	387,413	387,413	-	(66,901)	189,671	51%
SUBTOTAL - Classified Salaries		53,952	55,500	37,318	384,359	619,451	690,836	690,836	-	(71,384)	306,477	56%
Employee Benefits												
3100	STRS	3,192	3,192	3,192	24,317	40,894	40,255	41,021	(765)	(127)	16,704	59%
3300	OASDI-Medicare-Alternative	4,319	4,518	3,102	30,435	50,493	55,905	55,963	(58)	(5,471)	25,528	54%
3400	Health & Welfare Benefits	7,219	8,499	7,210	47,554	64,348	64,348	64,348	-	-	16,794	74%
3500	Unemployment Insurance	100	74	1,124	1,941	6,671	7,317	7,331	(14)	(659)	5,390	26%
3600	Workers Comp Insurance	-	639	639	3,835	8,336	9,016	9,056	(40)	(720)	5,222	42%
3900	403b contribution	3,142	3,134	3,151	21,983	37,607	37,607	37,607	-	0	15,624	58%
SUBTOTAL - Employee Benefits		17,971	20,057	18,418	130,064	208,348	214,448	215,325	(878)	(6,977)	85,261	60%
Books & Supplies												
4330	Office Supplies	421	104	53	2,184	1,326	2,131	2,184	(53)	(858)	0	100%
4352	After School Program	470	73	460	18,396	33,660	33,660	33,660	-	-	15,264	55%
4420	Computers: individual items less than \$5k	-	-	-	80	2,754	2,754	2,754	-	-	2,674	3%
4430	Non Classroom Related Furniture, Equipment & Supplies	-	-	114	444	1,020	1,020	800	220	220	356	56%
4710	Student Food Services	-	-	-	-	450	450	450	-	-	450	0%
4720	Other Food	83	835	353	3,938	10,200	10,200	8,000	2,200	2,200	4,062	49%
SUBTOTAL - Books and Supplies		974	1,012	980	25,042	49,410	50,215	47,848	2,367	1,562	22,806	52%

CMO
Income Statement
As of Jan FY2026

	Actual			YTD	Budget & Forecast						
	Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
Services & Other Operating Expenses											
5210 Conference Fees	12,849	-	-	12,849	12,240	12,849	12,849	-	(609)	-	100%
5215 Travel - Mileage, Parking, Tolls	1,001	910	15	2,838	4,162	4,162	4,162	-	-	1,323	68%
5220 Travel and Lodging	-	297	4,044	5,019	12,750	12,750	10,000	2,750	2,750	4,981	50%
5225 Travel - Meals & Entertainment	-	1,180	-	1,317	1,530	1,530	1,530	-	-	213	86%
5305 Dues & Membership - Professional	683	683	683	5,593	10,437	10,437	10,437	-	-	4,843	54%
5400 Insurance	-	-	-	51,651	50,497	51,651	51,651	-	(1,154)	-	100%
5515 Janitorial, Gardening Services & Supplies	100	250	100	2,259	2,520	2,520	4,200	(1,680)	(1,680)	1,941	54%
5535 Utilities - All Utilities	44	165	408	2,581	3,308	3,308	3,600	(293)	(293)	1,019	72%
5610 Rent	1,000	1,000	1,000	8,362	12,240	12,603	12,603	-	(363)	4,241	68%
5615 Repairs and Maintenance - Building	-	-	-	-	684	684	684	-	-	684	0%
5619 Non-Cash Lease Adjustment	-	-	-	-	(373)	(373)	(373)	-	-	(373)	0%
5803 Accounting Fees	-	-	-	15,559	26,417	26,417	26,417	-	-	10,858	59%
5809 Banking Fees	1,549	226	123	3,415	2,000	6,000	6,000	-	(4,000)	2,585	57%
5812 Business Services	-	-	-	-	181,913	-	-	-	181,913	-	-
5820 Non-Instructional Consultants	-	297	-	1,129	2,305	2,305	2,175	130	130	1,046	52%
5830 Field Trips Expenses	-	-	-	1,944	-	2,000	2,000	-	(2,000)	56	97%
5836 Fingerprinting	-	-	-	-	110	110	110	-	-	110	0%
5845 Legal Fees	677	745	994	3,555	20,400	20,400	7,000	13,400	13,400	3,445	51%
5848 Licenses and Other Fees	-	-	-	5	27	27	27	-	-	22	19%
5851 Marketing and Student Recruiting	-	-	-	100	765	765	765	-	-	665	13%
5857 Payroll Fees	160	195	159	11,683	16,751	16,751	16,751	-	-	5,067	70%
5860 Printing and Reproduction	382	206	169	2,001	3,308	3,308	3,308	-	-	1,307	60%
5861 Prior Yr Exp (not accrued)	-	-	-	734	55	750	750	-	(695)	16	98%
5863 Professional Development	740	896	145	6,137	7,140	7,140	7,140	-	-	1,003	86%
5875 Staff Recruiting	-	-	-	17	2,040	2,040	2,040	-	-	2,023	1%
5877 Student Activities	1,503	-	-	1,678	935	2,500	2,500	-	(1,565)	822	67%
5910 Communications - Internet / Website Fees	218	642	-	6,791	11,967	11,967	11,967	-	-	5,176	57%
5915 Postage and Delivery	-	382	40	631	1,734	1,734	1,500	234	234	869	42%
5920 Communications - Telephone & Fax	33	17	289	454	485	485	485	-	-	30	94%
SUBTOTAL - Services & Other Operating Exp.	20,939	8,091	8,168	148,302	388,343	216,817	202,275	14,541	186,068	53,973	73%
Capital Outlay & Depreciation											
SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	-	-	-	-	-	-
Other Outflows & Amortization											
SUBTOTAL - Other Outflows & Amortization	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	110,549	105,515	81,596	826,838	1,479,656	1,383,076	1,371,052	12,024	108,604	544,213	60%

The Academies CMO
Monthly Cash Forecast
As of Jan FY2026

	2025-26													Forecast	Remaining Balance
	Actuals & Forecast											Forecast			
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast		Jun Forecast		
Beginning Cash	5,570,956	5,293,594	5,266,709	4,932,009	5,163,565	5,034,225	5,193,844	5,512,166	5,361,708	5,054,550	5,252,438	5,080,191			
REVENUE															
LCFF Entitlement	-	346,543	451,094	1,097,137	763,179	763,179	1,027,434	763,179	734,240	1,138,249	727,954	727,954	9,869,802	1,329,662	
Federal Revenue	-	-	-	26,688	9,728	-	147,146	15,740	-	-	33,050	180,071	373,771	(38,653)	
Other State Revenue	-	26,800	26,800	107,071	76,107	237,796	160,791	126,938	29,014	80,014	155,178	246,786	1,729,687	456,390	
Other Local Revenue	12,201	19,097	14,310	16,197	20,057	13,323	6,871	8,629	8,629	8,629	8,629	1,381,304	1,517,876	-	
Fundraising & Grants	-	1,053	1,780	2,496	826	1,029	-	1,907	1,827	1,827	1,827	1,827	16,400	-	
TOTAL REVENUE	12,201	393,493	493,984	1,249,589	869,897	1,015,327	1,342,242	916,393	773,710	1,228,719	926,638	2,537,943	13,507,536	1,747,400	
EXPENSES															
Certificated Salaries	257,615	504,666	474,120	489,226	484,109	498,458	452,396	26,692	474,280	470,622	474,280	509,224	5,115,687	-	
Classified Salaries	143,625	122,203	231,680	235,313	231,188	184,266	119,985	255,082	239,168	208,979	264,918	208,979	2,445,386	-	
Employee Benefits	116,127	189,109	197,560	200,070	199,926	208,359	195,786	163,350	210,909	204,352	211,170	220,281	2,316,999	-	
Books & Supplies	50,713	72,490	33,542	27,079	12,885	3,277	7,761	24,982	28,565	26,813	28,452	27,514	344,523	450	
Services & Other Operating Expenses	164,395	46,338	96,040	94,967	99,414	64,924	104,928	202,330	115,111	107,230	107,230	1,785,333	3,106,166	117,926	
Capital Outlay & Depreciation	-	-	-	-	-	8,043	1,341	7,857	1,695	1,695	1,695	(1,988)	20,336	-	
Other Outflows	-	350	-	-	-	600	-	(950)	-	-	-	-	-	-	
TOTAL EXPENSES	732,475	935,156	1,032,941	1,046,655	1,027,522	967,926	882,196	679,343	1,069,728	1,019,691	1,087,745	2,749,343	13,349,098	118,376	
Operating Cash Inflow (Outflow)	(720,274)	(541,663)	(538,957)	202,934	(157,625)	47,401	460,046	237,050	(296,018)	209,028	(161,107)	(211,400)	158,438	1,629,024	
Accounts Receivable	1,063,996	571,338	171,149	45,389	825	(853)	5,864	58,359	301	301	301	1,602	-	-	
Other Current Assets	90,724	-	(400)	-	(450)	-	-	-	-	-	-	-	-	-	
Fixed Assets	-	-	-	(8,112)	-	8,043	1,341	15,969	1,695	1,695	1,695	(1,988)	-	-	
ROU Assets	900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accounts Payable	(580,951)	(104,887)	9,633	(40,076)	706	79,626	(167,736)	(32,668)	(31,232)	(31,232)	(31,232)	(31,232)	-	-	
Other Current Liabilities	103,807	21,308	(4,272)	3,677	(327)	294	(8,345)	(447,265)	-	-	-	(62,551)	-	-	
Summer Holdback	(235,564)	27,019	28,146	27,744	27,531	25,107	27,154	18,097	18,097	18,097	18,097	18,097	-	-	
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	(200,000)	-	
ROU Long-Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	(200,000)	-	
Ending Cash	5,293,594	5,266,709	4,932,009	5,163,565	5,034,225	5,193,844	5,512,166	5,361,708	5,054,550	5,252,438	5,080,191	4,392,718			

The Academies CMO
Balance Sheet
As of Jan FY2026

	Jun FY25				Jan FY26				Projected Jun FY26			
	SVA	BOA	CMO	Total	SVA	BOA	CMO	Total	SVA	BOA	CMO	Total
ASSETS												
Cash Balance	2,855,241	2,673,981	41,734	5,570,956	3,281,598	2,941,037	(710,470)	5,512,166	2,022,811	2,366,512	3,395	4,392,718
Accounts Receivable	1,047,781	873,078	61	1,920,920	(55,017)	118,168	61	63,213	981,305	768,442	0	1,749,748
Other Current Assets	43,073	47,074	577	90,724	646	204	-	850	646	204	-	850
Fixed Assets	154,372	29,217	-	183,589	143,749	38,569	-	182,318	142,475	20,778	-	163,252
Other Assets	-	-	1,000	1,000	-	-	1,000	1,000	-	-	1,000	1,000
ROU Assets	4,696,462	4,996,918	9,375	9,702,755	4,696,462	4,996,918	8,475	9,701,855	4,696,462	4,996,918	8,475	9,701,855
TOTAL ASSETS	8,796,929	8,620,268	52,748	17,469,944	8,067,438	8,094,896	(700,933)	15,461,401	7,843,699	8,152,854	12,870	16,009,424
LIABILITIES & EQUITY												
Accounts Payable	632,093	295,365	33,825	961,282	150,375	1,763	5,460	157,598	47,449	70,477	450	118,376
Other Current Liabilities	228,156	155,364	10,153	393,674	271,156	210,592	28,067	509,815	-	-	-	-
Summer Holdback	137,938	97,866	(240)	235,564	80,729	78,775	3,198	162,702	126,706	123,069	3,411	253,186
Loans Payable (Current)	112,878	130,774	8,895	252,547	112,878	130,774	8,895	252,547	-	-	-	-
ROU Current Liabilities	-	-	-	-	-	-	-	-	112,878	130,774	8,895	252,547
Deferred Revenue	650,851	543,014	-	1,193,865	650,851	543,014	-	1,193,865	450,851	543,014	-	993,865
ROU Long-Term Liabilities	4,756,655	5,510,795	-	10,267,450	4,756,655	5,510,795	-	10,267,450	4,756,655	5,310,795	-	10,067,450
Beginning Net Assets	2,270,993	1,528,860	(2,946)	3,796,907	2,278,357	1,887,090	115	4,165,562	2,278,357	1,887,090	115	4,165,562
Net Income (Loss) to Date	7,364	358,230	3,061	368,655	(233,564)	(267,907)	(746,668)	(1,248,138)	70,803	87,635	(0)	158,438
TOTAL LIABILITIES & EQUITY	8,796,929	8,620,268	52,748	17,469,944	8,067,438	8,094,896	(700,933)	15,461,401	7,843,699	8,152,854	12,870	16,009,424



ENCLOSURE #11

ENCLOSURE SUMMARY

Consideration of Approval of the 2025-26 2nd Interim Reports for Blue Oak Academy & Sycamore Valley Academy

FROM: Meagan Miller of Vertex Education

DATE: 3/17/2026

BACKGROUND: 2nd Interim report summaries for Blue Oak Academy & Sycamore Valley Academy.

SUPERINTENDENT'S RECOMMENDATION: Approve.

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

Charter School Name: Blue Oak Academy
(continued) _____
CDS #: 54105460135459
Charter Approving Entity: Tulare County Office of Education
County: Tulare
Charter #: 1860
Fiscal Year: 2025-26

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:
() 2025-26 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.
Signed: _____ Date: _____
Charter School Official
(Original signature required)
Print Name: Karin Aure Title: Superintendent

To the County Superintendent of Schools:
() 2025-26 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.
Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)
Print Name: _____ Title: _____

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

<p><u>For Approving Entity:</u> Mark Martinez Name Director, Accounting Title 557-737-4322 Phone markm@tcoe.org E-mail</p>	<p><u>For Charter School:</u> Karin Aure Name Superintendent Title 559-622-3236 Phone kaure@theacademiescharters.org E-mail</p>
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This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

District Advisor

Date

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

Charter School Name: Blue Oak Academy
(continued)
CDS #: 54105460135459
Charter Approving Entity: Tulare County Office of Educa
County: Tulare
Charter #: 1860
Fiscal Year: 2025-26

This charter school uses the following basis of accounting:

Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget			Actuals thru 01/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	4,190,953.25	-	4,190,953.25	1,861,838.96	-	1,861,838.96	4,172,228.05	-	4,172,228.05
Education Protection Account State Aid - Current Year	8012	84,224.00	-	84,224.00	40,489.00	-	40,489.00	83,624.00	-	83,624.00
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	941,034.75	-	941,034.75	372,334.62	-	372,334.62	934,330.95	-	934,330.95
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		5,216,212.00	-	5,216,212.00	2,274,662.58	-	2,274,662.58	5,190,183.00	-	5,190,183.00
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290	-	69,201.00	69,201.00	-	63,123.00	63,123.00	-	69,201.00	69,201.00
Special Education - Federal	8181, 8182	-	91,631.20	91,631.20	-	-	-	-	91,631.20	91,631.20
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	28,925.00	28,925.00	-	27,735.00	27,735.00	-	28,925.00	28,925.00
Total, Federal Revenues		-	189,757.20	189,757.20	-	90,858.00	90,858.00	-	189,757.20	189,757.20
3. Other State Revenues										
Special Education - State	StateRevSE	-	216,071.17	216,071.17	-	59,512.06	59,512.06	-	215,821.23	215,821.23
All Other State Revenues	StateRevAO	306,687.20	410,339.73	717,026.93	43,215.54	226,911.78	270,127.32	305,834.92	305,339.73	611,174.65
Total, Other State Revenues		306,687.20	626,410.91	933,098.10	43,215.54	286,423.84	329,639.38	305,834.92	521,160.96	826,995.88
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	69,500.00	-	69,500.00	12,485.49	-	12,485.49	79,100.00	-	79,100.00
Total, Local Revenues		69,500.00	-	69,500.00	12,485.49	-	12,485.49	79,100.00	-	79,100.00
5. TOTAL REVENUES		5,592,399.20	816,168.11	6,408,567.30	2,330,363.61	377,281.84	2,707,645.45	5,575,117.92	710,918.16	6,286,036.08
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	2,147,568.88	307,080.66	2,454,649.55	1,228,302.89	157,649.63	1,385,952.52	2,070,489.44	162,518.43	2,233,007.87
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	283,126.67	-	283,126.67	170,613.44	-	170,613.44	283,126.67	-	283,126.67
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		2,430,695.55	307,080.66	2,737,776.22	1,398,916.33	157,649.63	1,556,565.96	2,353,616.11	162,518.43	2,516,134.54
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	543,943.94	255,415.02	799,358.96	193,534.18	146,207.01	339,741.19	605,051.48	162,874.80	767,926.28
Non-certificated Support Salaries	2200	-	-	-	-	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	135,470.00	-	135,470.00	75,652.67	-	75,652.67	135,470.00	-	135,470.00

Other Non-certificated Salaries	2900	66,958.24	-	66,958.24	48,418.24	13,540.52	61,958.76	48,418.24	55,000.00	103,418.24
Total, Non-certificated Salaries		746,372.19	255,415.02	1,001,787.21	317,605.09	159,747.53	477,352.62	788,939.73	217,874.80	1,006,814.53
3. Employee Benefits										
STRS	3101-3102	450,915.67	52,715.27	503,630.94	241,569.48	40,314.64	281,884.12	402,561.36	64,466.02	467,027.38
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	96,116.48	26,477.83	122,594.31	41,616.36	14,241.80	55,858.16	96,343.65	21,561.44	117,905.09
Health and Welfare Benefits	3401-3402	330,268.73	-	330,268.73	233,336.55	-	233,336.55	402,000.00	-	402,000.00
Unemployment Insurance	3501-3502	15,949.47	4,396.84	20,346.31	7,242.80	1,530.03	8,772.83	16,680.24	3,089.91	19,770.16
Workers' Compensation Insurance	3601-3602	30,849.00	6,546.63	37,395.63	17,469.43	-	17,469.43	29,675.56	5,553.93	35,229.49
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	2,201.57	1,576.39	3,777.96	54.16	-	54.16	2,264.58	1,323.05	3,587.63
Total, Employee Benefits		926,300.92	91,712.96	1,018,013.88	541,288.78	56,086.47	597,375.25	949,525.40	95,994.36	1,045,519.76
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	36,742.94	2,060.00	38,802.94	16,228.04	-	16,228.04	36,742.94	2,060.00	38,802.94
Books and Other Reference Materials	4200	5,742.09	-	5,742.09	5,307.16	-	5,307.16	5,742.09	-	5,742.09
Materials and Supplies	4300	94,482.76	-	94,482.76	68,458.66	-	68,458.66	94,556.76	-	94,556.76
Noncapitalized Equipment	4400	33,240.00	-	33,240.00	21,973.44	-	21,973.44	33,240.00	-	33,240.00
Food	4700	1,596.75	-	1,596.75	1,965.87	-	1,965.87	2,400.00	-	2,400.00
Total, Books and Supplies		171,804.54	2,060.00	173,864.54	113,933.17	-	113,933.17	172,681.79	2,060.00	174,741.79
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	3,415.00	-	3,415.00	1,145.89	-	1,145.89	2,415.00	-	2,415.00
Dues and Memberships	5300	1,500.00	-	1,500.00	1,423.23	-	1,423.23	1,500.00	-	1,500.00
Insurance	5400	4,940.45	-	4,940.45	-	-	-	4,940.45	-	4,940.45
Operations and Housekeeping Services	5500	2,249.52	-	2,249.52	581.19	-	581.19	2,249.52	-	2,249.52
Rentals, Leases, Repairs, and Noncap. Improvements	5600	293,894.00	-	293,894.00	351.73	-	351.73	262,117.00	31,777.00	293,894.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	803,715.84	343,356.89	1,147,072.73	219,740.50	6,565.31	226,305.81	813,630.96	325,462.18	1,139,093.15
Communications	5900	2,501.18	-	2,501.18	1,756.76	-	1,756.76	2,659.18	-	2,659.18
Total, Services and Other Operating Expenditures		1,112,215.99	343,356.89	1,455,572.88	224,999.30	6,565.31	231,564.61	1,089,512.11	357,239.18	1,446,751.30
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	8,438.98	-	8,438.98	(1,239.58)	-	(1,239.58)	8,438.98	-	8,438.98
Total, Capital Outlay		8,438.98	-	8,438.98	(1,239.58)	-	(1,239.58)	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		5,395,828.17	999,625.54	6,395,453.71	2,595,503.09	380,048.94	2,975,552.03	5,362,714.11	835,686.78	6,198,400.89
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		196,571.03	(183,457.43)	13,113.60	(265,139.48)	(2,767.10)	(267,906.58)	212,403.81	(124,768.61)	87,635.19

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	(183,457.43)	183,457.43	-	(2,767.10)	2,767.10	-	(124,768.61)	124,768.61	-
4. TOTAL OTHER FINANCING SOURCES / USES		(183,457.43)	183,457.43	-	(2,767.10)	2,767.10	-	(124,768.61)	124,768.61	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
		13,113.60	0.00	13,113.60	(267,906.58)	(0.00)	(267,906.58)	87,635.20	(0.00)	87,635.19
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	1,887,259.57	-	1,887,259.57	1,887,259.57	-	1,887,259.57	1,887,259.57	-	1,887,259.57
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	(169.50)	-	(169.50)	(169.50)	-	(169.50)
c. Adjusted Beginning Balance		1,887,259.57	-	1,887,259.57	1,887,090.07	-	1,887,090.07	1,887,090.07	-	1,887,090.07
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,900,373.17	0.00	1,900,373.17	1,619,183.49	(0.00)	1,619,183.49	1,974,725.27	(0.00)	1,974,725.26
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)		(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	1,900,373.17	0.00	1,900,373.17	1,619,183.49	-	1,619,183.49	1,974,725.27	-	1,974,725.27

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

Charter School Name: Blue Oak Academy
 (continued) 0
 CDS #: 54105460135459
 Charter Approving Entity: Tulare County Office of Education
 County: Tulare
 Charter #: 1860
 Fiscal Year: 2025-26

Description	Object Code	1st Interim Budget (X)	Actuals thru 01/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	4,190,953.25	1,861,838.96	4,172,228.05	(18,725.20)	-0.45%
Education Protection Account State Aid - Current Year	8012	84,224.00	40,489.00	83,624.00	(600.00)	-0.71%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	941,034.75	372,334.62	934,330.95	(6,703.80)	-0.71%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		5,216,212.00	2,274,662.58	5,190,183.00	(26,029.00)	-0.50%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	69,201.00	63,123.00	69,201.00	-	0.00%
Special Education - Federal	8181, 8182	91,631.20	-	91,631.20	-	0.00%
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	28,925.00	27,735.00	28,925.00	-	0.00%
Total, Federal Revenues		189,757.20	90,858.00	189,757.20	-	0.00%
3. Other State Revenues						
Special Education - State	StateRevSE	216,071.17	59,512.06	215,821.23	(249.94)	-0.12%
All Other State Revenues	StateRevAO	717,026.93	270,127.32	611,174.65	(105,852.28)	-14.76%
Total, Other State Revenues		933,098.10	329,639.38	826,995.88	(106,102.22)	-11.37%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	69,500.00	12,485.49	79,100.00	9,600.00	13.81%
Total, Local Revenues		69,500.00	12,485.49	79,100.00	9,600.00	13.81%

5. TOTAL REVENUES						
	6,408,567.30	2,707,645.45	6,286,036.08	(122,531.22)		-1.91%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,454,649.55	1,385,952.52	2,233,007.87	(221,641.68)	-9.03%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	283,126.67	170,613.44	283,126.67	-	0.00%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		2,737,776.22	1,556,565.96	2,516,134.54	(221,641.68)	-8.10%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	799,358.96	339,741.19	767,926.28	(31,432.68)	-3.93%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	
Clerical and Office Salaries	2400	135,470.00	75,652.67	135,470.00	-	0.00%
Other Non-certificated Salaries	2900	66,958.24	61,958.76	103,418.24	36,460.00	54.45%
Total, Non-certificated Salaries		1,001,787.21	477,352.62	1,006,814.53	5,027.32	0.50%
3. Employee Benefits						
STRS	3101-3102	503,630.94	281,884.12	467,027.38	(36,603.56)	-7.27%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	122,594.31	55,858.16	117,905.09	(4,689.21)	-3.82%
Health and Welfare Benefits	3401-3402	330,268.73	233,336.55	402,000.00	71,731.27	21.72%
Unemployment Insurance	3501-3502	20,346.31	8,772.83	19,770.16	(576.15)	-2.83%
Workers' Compensation Insurance	3601-3602	37,395.63	17,469.43	35,229.49	(2,166.14)	-5.79%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	3,777.96	54.16	3,587.63	(190.33)	-5.04%
Total, Employee Benefits		1,018,013.88	597,375.25	1,045,519.76	27,505.87	2.70%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	38,802.94	16,228.04	38,802.94	-	0.00%
Books and Other Reference Materials	4200	5,742.09	5,307.16	5,742.09	-	0.00%
Materials and Supplies	4300	94,482.76	68,458.66	94,556.76	74.00	0.08%
Noncapitalized Equipment	4400	33,240.00	21,973.44	33,240.00	-	0.00%
Food	4700	1,596.75	1,965.87	2,400.00	803.25	50.31%
Total, Books and Supplies		173,864.54	113,933.17	174,741.79	877.25	0.50%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	3,415.00	1,145.89	2,415.00	(1,000.00)	-29.28%
Dues and Memberships	5300	1,500.00	1,423.23	1,500.00	-	0.00%

Insurance	5400	4,940.45	-	4,940.45	-	0.00%
Operations and Housekeeping Services	5500	2,249.52	581.19	2,249.52	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	293,894.00	351.73	293,894.00	-	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,147,072.73	226,305.81	1,139,093.15	(7,979.58)	-0.70%
Communications	5900	2,501.18	1,756.76	2,659.18	158.00	6.32%
Total, Services and Other Operating Expenditures		1,455,572.88	231,564.61	1,446,751.30	(8,821.58)	-0.61%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	8,438.98	(1,239.58)	8,438.98	-	0.00%
Total, Capital Outlay		8,438.98	(1,239.58)	8,438.98	-	0.00%
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		6,395,453.71	2,975,552.03	6,198,400.89	(197,052.82)	-3.08%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		13,113.60	(267,906.58)	87,635.19	74,521.59	568.28%
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	

E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		13,113.60	(267,906.58)	87,635.19	74,521.59	568.28%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,887,259.57	1,887,259.57	1,887,259.57	-	0.00%
b. Adjustments/Restatements	9793, 9795	-	(169.50)	(169.50)	(169.50)	New
c. Adjusted Beginning Fund Balance		1,887,259.57	1,887,090.07	1,887,090.07		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,900,373.17	1,619,183.49	1,974,725.26		
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)	(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	1,900,373.17	1,619,183.49	1,974,725.27	74,352.10	3.91%

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

Charter School Name: Blue Oak Academy
 (continued) 0
 CDS #: 54105460135459
 Charter Approving Entity: Tulare County Office of Education
 County: Tulare
 Charter #: 1860
 Fiscal Year: 2025-26

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 2025-26			Totals for 2026-27	Totals for 2027-28
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	4,172,228.05	0.00	4,172,228.05	4,371,441.24	4,546,304.24
Education Protection Account State Aid - Current Year	8012	83,624.00	0.00	83,624.00	85,120.00	85,120.00
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	934,330.95	0.00	934,330.95	951,045.76	951,045.76
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		5,190,183.00	0.00	5,190,183.00	5,407,607.00	5,582,470.00
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	0.00	69,201.00	69,201.00	69,201.00	69,201.00
Special Education - Federal	8181, 8182	0.00	91,631.20	91,631.20	94,625.30	96,318.11
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	28,925.00	28,925.00	28,925.00	28,925.00
Total, Federal Revenues		0.00	189,757.20	189,757.20	192,751.30	194,444.11
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	215,821.23	215,821.23	223,211.83	226,555.39
All Other State Revenues	StateRevAO	305,834.92	305,339.73	611,174.65	612,263.85	624,003.25
Total, Other State Revenues		305,834.92	521,160.96	826,995.88	835,475.68	850,558.64
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	79,100.00	0.00	79,100.00	73,900.00	73,900.00
Total, Local Revenues		79,100.00	0.00	79,100.00	73,900.00	73,900.00

5. TOTAL REVENUES						
		5,575,117.92	710,918.16	6,286,036.08	6,509,733.98	6,701,372.75
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,070,489.44	162,518.43	2,233,007.87	2,363,665.56	2,434,575.53
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	283,126.67	0.00	283,126.67	291,620.47	300,369.08
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		2,353,616.11	162,518.43	2,516,134.54	2,655,286.03	2,734,944.61
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	605,051.48	162,874.80	767,926.28	790,964.07	814,692.99
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	135,470.00	0.00	135,470.00	139,534.10	143,720.13
Other Non-certificated Salaries	2900	48,418.24	55,000.00	103,418.24	106,520.79	109,716.41
Total, Non-certificated Salaries		788,939.73	217,874.80	1,006,814.53	1,037,018.96	1,068,129.53

Description	Object Code	FY 2025-26			Totals for 2026-27	Totals for 2027-28
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	402,561.36	64,466.02	467,027.38	493,198.69	507,994.65
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	96,343.65	21,561.44	117,905.09	122,365.42	126,036.39
Health and Welfare Benefits	3401-3402	402,000.00	0.00	402,000.00	434,160.00	468,892.80
Unemployment Insurance	3501-3502	16,680.24	3,089.91	19,770.16	19,633.04	19,644.92
Workers' Compensation Insurance	3601-3602	29,675.56	5,553.93	35,229.49	36,923.05	38,030.74
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	2,264.58	1,323.05	3,587.63	3,695.26	3,806.12
Total, Employee Benefits		949,525.40	95,994.36	1,045,519.76	1,109,975.46	1,164,405.61
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	36,742.94	2,060.00	38,802.94	9,067.02	9,248.36
Books and Other Reference Materials	4200	5,742.09	0.00	5,742.09	5,914.36	6,032.64
Materials and Supplies	4300	94,556.76	0.00	94,556.76	94,740.50	94,866.67
Noncapitalized Equipment	4400	33,240.00	0.00	33,240.00	25,987.20	26,156.94
Food	4700	2,400.00	0.00	2,400.00	2,460.00	2,501.20
Total, Books and Supplies		172,681.79	2,060.00	174,741.79	138,169.08	138,805.82
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	2,415.00	0.00	2,415.00	2,430.45	2,441.06
Dues and Memberships	5300	1,500.00	0.00	1,500.00	1,500.00	1,500.00

Insurance	5400	4,940.45	0.00	4,940.45	5,088.66	5,190.43
Operations and Housekeeping Services	5500	2,249.52	0.00	2,249.52	2,317.01	2,363.35
Rentals, Leases, Repairs, and Noncap. Improvements	5600	262,117.00	31,777.00	293,894.00	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	813,630.96	325,462.18	1,139,093.15	1,147,009.10	1,183,500.90
Communications	5900	2,659.18	0.00	2,659.18	2,735.66	2,788.17
Total, Services and Other Operating Expenditures		1,089,512.11	357,239.18	1,446,751.30	1,454,974.87	1,491,677.91
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	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		5,362,714.11	835,686.78	6,198,400.89	6,403,863.39	6,606,402.47
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		212,403.81	(124,768.61)	87,635.19	105,870.59	94,970.28

Description	Object Code	FY 2025-26			Totals for 2026-27	Totals for 2027-28
		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	(124,768.61)	124,768.61	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(124,768.61)	124,768.61	0.00	0.00	0.00

E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		87,635.20	(0.00)	87,635.19	105,870.59	94,970.28
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,887,259.57	0.00	1,887,259.57	1,974,725.26	2,080,595.86
b. Adjustments to Beginning Balance	9793, 9795	(169.50)	0.00	(169.50)		
c. Adjusted Beginning Balance		1,887,090.07	0.00	1,887,090.07	1,974,725.26	2,080,595.86
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,974,725.27	(0.00)	1,974,725.26	2,080,595.86	2,175,566.14
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	1,974,725.27	0.00	1,974,725.27	2,080,595.86	2,175,566.14

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

Charter School Name: Sycamore Valley Academy
(continued) _____
CDS #: 54105460125542
Charter Approving Entity: Tulare County Office of Education
County: Tulare
Charter #: 1382
Fiscal Year: 2025-26

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:
() 2025-26 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Print Name: Karin Aure Title: Superintendent

To the County Superintendent of Schools:
() 2025-26 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Print Name: _____ Title: _____

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

For Approving Entity:
Mark Martinez
Name
Director, Accounting
Title
557-737-4322
Phone
markm@tcoe.org
E-mail

For Charter School:
Karin Aure
Name
Superintendent
Title
559-622-3236
Phone
kaure@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.

District Advisor

Date

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

Charter School Name: Sycamore Valley Academy
(continued)
CDS #: 54105460125542
Charter Approving Entity: Tulare County Office of Educa
County: Tulare
Charter #: 1382
Fiscal Year: 2025-26

This charter school uses the following basis of accounting:

Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget			Actuals thru 01/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	2,842,138.08	-	2,842,138.08	1,326,353.88	-	1,326,353.88	2,850,041.39	-	2,850,041.39
Education Protection Account State Aid - Current Year	8012	973,898.46	-	973,898.46	488,023.00	-	488,023.00	965,435.45	-	965,435.45
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	871,717.46	-	871,717.46	359,524.62	-	359,524.62	864,142.17	-	864,142.17
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		4,687,754.00	-	4,687,754.00	2,173,901.50	-	2,173,901.50	4,679,619.00	-	4,679,619.00
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290	-	63,001.00	63,001.00	-	60,773.00	60,773.00	-	63,001.00	63,001.00
Special Education - Federal	8181, 8182	-	88,439.99	88,439.99	-	-	-	-	88,439.99	88,439.99
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	32,573.00	32,573.00	-	31,931.34	31,931.34	-	32,573.00	32,573.00
Total, Federal Revenues		-	184,013.99	184,013.99	-	92,704.34	92,704.34	-	184,013.99	184,013.99
3. Other State Revenues										
Special Education - State	StateRevSE	-	208,432.93	208,432.93	-	58,255.76	58,255.76	-	208,150.49	208,150.49
All Other State Revenues	StateRevAO	118,847.76	774,155.85	893,003.61	41,680.43	205,790.36	247,470.79	117,884.69	576,655.85	694,540.53
Total, Other State Revenues		118,847.76	982,588.78	1,101,436.54	41,680.43	264,046.12	305,726.55	117,884.69	784,806.34	902,691.03
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	84,124.00	-	84,124.00	16,584.66	-	16,584.66	84,124.00	-	84,124.00
Total, Local Revenues		84,124.00	-	84,124.00	16,584.66	-	16,584.66	84,124.00	-	84,124.00
5. TOTAL REVENUES										
		4,890,725.76	1,166,602.77	6,057,328.54	2,232,166.59	356,750.46	2,588,917.05	4,881,627.69	968,820.33	5,850,448.02
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	2,050,525.52	306,372.82	2,356,898.34	1,091,221.15	202,043.73	1,293,264.88	1,825,128.76	275,303.12	2,100,431.88
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	284,353.56	-	284,353.56	171,687.61	-	171,687.61	284,353.56	-	284,353.56
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		2,334,879.08	306,372.82	2,641,251.90	1,262,908.76	202,043.73	1,464,952.49	2,109,482.32	275,303.12	2,384,785.44
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	260,991.77	303,117.85	564,109.62	93,135.55	176,791.84	269,927.39	283,135.79	243,910.65	527,046.44
Non-certificated Support Salaries	2200	-	-	-	-	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	126,281.96	23,571.76	149,853.72	77,901.63	13,391.17	91,292.80	126,281.96	23,571.76	149,853.72

Other Non-certificated Salaries	2900	66,285.20	-	66,285.20	45,327.70	-	45,327.70	70,835.20	-	70,835.20
Total, Non-certificated Salaries		453,558.93	326,689.61	780,248.54	216,364.88	190,183.01	406,547.89	480,252.95	267,482.41	747,735.36
3. Employee Benefits										
STRS	3101-3102	216,533.90	282,215.21	498,749.11	168,708.12	91,325.09	260,033.21	243,708.12	206,055.90	449,764.02
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	64,675.51	35,171.66	99,847.17	32,647.11	16,715.56	49,362.67	61,174.34	32,466.80	93,641.14
Health and Welfare Benefits	3401-3402	360,407.99	-	360,407.99	240,250.86	-	240,250.86	460,000.00	-	460,000.00
Unemployment Insurance	3501-3502	12,400.59	6,138.55	18,539.15	6,651.01	1,500.26	8,151.27	12,277.69	5,846.09	18,123.78
Workers' Compensation Insurance	3601-3602	27,134.38	7,080.62	34,215.00	20,801.24	-	20,801.24	24,647.35	6,677.86	31,325.21
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	764.02	2,558.86	3,322.88	756.41	141.92	898.33	756.41	2,543.75	3,300.17
Total, Employee Benefits		681,916.39	333,164.91	1,015,081.30	469,814.76	109,682.82	579,497.58	802,563.92	253,590.40	1,056,154.32
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	11,000.00	-	11,000.00	1,961.02	-	1,961.02	11,000.00	-	11,000.00
Books and Other Reference Materials	4200	6,212.14	-	6,212.14	5,050.41	-	5,050.41	6,212.14	-	6,212.14
Materials and Supplies	4300	66,757.12	-	66,757.12	48,798.07	-	48,798.07	69,863.28	-	69,863.28
Noncapitalized Equipment	4400	33,105.00	-	33,105.00	11,718.46	-	11,718.46	33,105.00	-	33,105.00
Food	4700	1,753.00	-	1,753.00	1,243.25	-	1,243.25	1,753.00	-	1,753.00
Total, Books and Supplies		118,827.26	-	118,827.26	68,771.21	-	68,771.21	121,933.42	-	121,933.42
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	6,409.08	-	6,409.08	1,471.50	-	1,471.50	6,409.08	-	6,409.08
Dues and Memberships	5300	1,500.00	-	1,500.00	1,367.41	-	1,367.41	1,500.00	-	1,500.00
Insurance	5400	4,940.45	-	4,940.45	-	-	-	4,940.45	-	4,940.45
Operations and Housekeeping Services	5500	15,056.60	-	15,056.60	11,298.02	-	11,298.02	17,556.60	-	17,556.60
Rentals, Leases, Repairs, and Noncap. Improvements	5600	240,762.40	27,463.60	268,226.00	351.73	-	351.73	240,762.40	27,463.60	268,226.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	858,768.23	312,587.31	1,171,355.53	267,667.94	8,089.83	275,757.77	875,317.07	262,731.79	1,138,048.87
Communications	5900	20,458.54	-	20,458.54	1,842.11	-	1,842.11	20,458.54	-	20,458.54
Total, Services and Other Operating Expenditures		1,147,895.29	340,050.91	1,487,946.20	283,998.71	8,089.83	292,088.54	1,166,944.14	290,195.39	1,457,139.53
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	11,897.25	-	11,897.25	10,623.08	-	10,623.08	11,897.25	-	11,897.25
Total, Capital Outlay		11,897.25	-	11,897.25	10,623.08	-	10,623.08	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		4,748,974.20	1,306,278.25	6,055,252.45	2,312,481.40	509,999.39	2,822,480.79	4,693,074.00	1,086,571.32	5,779,645.32
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		141,751.56	(139,675.47)	2,076.09	(80,314.81)	(153,248.93)	(233,563.74)	188,553.69	(117,750.99)	70,802.70

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	(139,675.47)	139,675.47	-	(153,248.93)	153,248.93	-	(117,750.99)	117,750.99	-
4. TOTAL OTHER FINANCING SOURCES / USES		(139,675.47)	139,675.47	-	(153,248.93)	153,248.93	-	(117,750.99)	117,750.99	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
		2,076.09	(0.00)	2,076.09	(233,563.74)	-	(233,563.74)	70,802.70	0.00	70,802.70
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	2,278,185.85	-	2,278,185.85	2,278,185.85	-	2,278,185.85	2,278,185.85	-	2,278,185.85
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	171.29	-	171.29	171.29	-	171.29
c. Adjusted Beginning Balance		2,278,185.85	-	2,278,185.85	2,278,357.14	-	2,278,357.14	2,278,357.14	-	2,278,357.14
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,280,261.94	(0.00)	2,280,261.94	2,044,793.40	-	2,044,793.40	2,349,159.84	0.00	2,349,159.84
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	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	2,280,261.94	(0.00)	2,280,261.94	2,044,793.40	-	2,044,793.40	2,349,159.84	-	2,349,159.84

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

Charter School Name: Sycamore Valley Academy
 (continued) 0
 CDS #: 54105460125542
 Charter Approving Entity: Tulare County Office of Education
 County: Tulare
 Charter #: 1382
 Fiscal Year: 2025-26

Description	Object Code	1st Interim Budget (X)	Actuals thru 01/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	2,842,138.08	1,326,353.88	2,850,041.39	7,903.30	0.28%
Education Protection Account State Aid - Current Year	8012	973,898.46	488,023.00	965,435.45	(8,463.01)	-0.87%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	871,717.46	359,524.62	864,142.17	(7,575.29)	-0.87%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		4,687,754.00	2,173,901.50	4,679,619.00	(8,135.00)	-0.17%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	63,001.00	60,773.00	63,001.00	-	0.00%
Special Education - Federal	8181, 8182	88,439.99	-	88,439.99	-	0.00%
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	32,573.00	31,931.34	32,573.00	-	0.00%
Total, Federal Revenues		184,013.99	92,704.34	184,013.99	-	0.00%
3. Other State Revenues						
Special Education - State	StateRevSE	208,432.93	58,255.76	208,150.49	(282.44)	-0.14%
All Other State Revenues	StateRevAO	893,003.61	247,470.79	694,540.53	(198,463.08)	-22.22%
Total, Other State Revenues		1,101,436.54	305,726.55	902,691.03	(198,745.51)	-18.04%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	84,124.00	16,584.66	84,124.00	-	0.00%
Total, Local Revenues		84,124.00	16,584.66	84,124.00	-	0.00%

5. TOTAL REVENUES						
		6,057,328.54	2,588,917.05	5,850,448.02	(206,880.51)	-3.42%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,356,898.34	1,293,264.88	2,100,431.88	(256,466.46)	-10.88%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	284,353.56	171,687.61	284,353.56	-	0.00%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		2,641,251.90	1,464,952.49	2,384,785.44	(256,466.46)	-9.71%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	564,109.62	269,927.39	527,046.44	(37,063.18)	-6.57%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	
Clerical and Office Salaries	2400	149,853.72	91,292.80	149,853.72	-	0.00%
Other Non-certificated Salaries	2900	66,285.20	45,327.70	70,835.20	4,550.00	6.86%
Total, Non-certificated Salaries		780,248.54	406,547.89	747,735.36	(32,513.18)	-4.17%
3. Employee Benefits						
STRS	3101-3102	498,749.11	260,033.21	449,764.02	(48,985.09)	-9.82%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	99,847.17	49,362.67	93,641.14	(6,206.02)	-6.22%
Health and Welfare Benefits	3401-3402	360,407.99	240,250.86	460,000.00	99,592.01	27.63%
Unemployment Insurance	3501-3502	18,539.15	8,151.27	18,123.78	(415.37)	-2.24%
Workers' Compensation Insurance	3601-3602	34,215.00	20,801.24	31,325.21	(2,889.80)	-8.45%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	3,322.88	898.33	3,300.17	(22.71)	-0.68%
Total, Employee Benefits		1,015,081.30	579,497.58	1,056,154.32	41,073.02	4.05%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	11,000.00	1,961.02	11,000.00	-	0.00%
Books and Other Reference Materials	4200	6,212.14	5,050.41	6,212.14	-	0.00%
Materials and Supplies	4300	66,757.12	48,798.07	69,863.28	3,106.16	4.65%
Noncapitalized Equipment	4400	33,105.00	11,718.46	33,105.00	-	0.00%
Food	4700	1,753.00	1,243.25	1,753.00	-	0.00%
Total, Books and Supplies		118,827.26	68,771.21	121,933.42	3,106.16	2.61%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	6,409.08	1,471.50	6,409.08	-	0.00%
Dues and Memberships	5300	1,500.00	1,367.41	1,500.00	-	0.00%

Insurance	5400	4,940.45	-	4,940.45	-	0.00%
Operations and Housekeeping Services	5500	15,056.60	11,298.02	17,556.60	2,500.00	16.60%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	268,226.00	351.73	268,226.00	-	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,171,355.53	275,757.77	1,138,048.87	(33,306.67)	-2.84%
Communications	5900	20,458.54	1,842.11	20,458.54	-	0.00%
Total, Services and Other Operating Expenditures		1,487,946.20	292,088.54	1,457,139.53	(30,806.67)	-2.07%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	11,897.25	10,623.08	11,897.25	-	0.00%
Total, Capital Outlay		11,897.25	10,623.08	11,897.25	-	0.00%
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		6,055,252.45	2,822,480.79	5,779,645.32	(275,607.13)	-4.55%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		2,076.09	(233,563.74)	70,802.70	68,726.62	3310.39%
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)		2,076.09	(233,563.74)	70,802.70	68,726.62	3310.39%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	2,278,185.85	2,278,185.85	2,278,185.85	-	0.00%
b. Adjustments/Restatements	9793, 9795	-	171.29	171.29	171.29	New
c. Adjusted Beginning Fund Balance		2,278,185.85	2,278,357.14	2,278,357.14		
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,280,261.94	2,044,793.40	2,349,159.84		
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	2,280,261.94	2,044,793.40	2,349,159.84	68,897.91	3.02%

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

Charter School Name: Sycamore Valley Academy
 (continued) 0
 CDS #: 54105460125542
 Charter Approving Entity: Tulare County Office of Education
 County: Tulare
 Charter #: 1382
 Fiscal Year: 2025-26

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 2025-26			Totals for 2026-27	Totals for 2027-28
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	2,850,041.39	0.00	2,850,041.39	3,035,871.57	3,190,026.86
Education Protection Account State Aid - Current Year	8012	965,435.45	0.00	965,435.45	1,007,980.38	1,038,825.09
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	864,142.17	0.00	864,142.17	880,991.05	880,991.05
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		4,679,619.00	0.00	4,679,619.00	4,924,843.00	5,109,843.00
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	0.00	63,001.00	63,001.00	63,001.00	63,001.00
Special Education - Federal	8181, 8182	0.00	88,439.99	88,439.99	87,478.59	89,184.23
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	32,573.00	32,573.00	32,573.00	32,573.00
Total, Federal Revenues		0.00	184,013.99	184,013.99	183,052.59	184,758.23
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	208,150.49	208,150.49	207,656.91	211,049.91
All Other State Revenues	StateRevAO	117,884.69	576,655.85	694,540.53	619,330.09	560,685.66
Total, Other State Revenues		117,884.69	784,806.34	902,691.03	826,987.00	771,735.57
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	84,124.00	0.00	84,124.00	84,124.00	84,124.00
Total, Local Revenues		84,124.00	0.00	84,124.00	84,124.00	84,124.00

5. TOTAL REVENUES						
		4,881,627.69	968,820.33	5,850,448.02	6,019,006.59	6,150,460.81
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,825,128.76	275,303.12	2,100,431.88	2,199,793.59	2,265,787.40
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	284,353.56	0.00	284,353.56	292,884.16	301,670.69
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		2,109,482.32	275,303.12	2,384,785.44	2,492,677.76	2,567,458.09
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	283,135.79	243,910.65	527,046.44	528,478.61	544,332.97
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	126,281.96	23,571.76	149,853.72	154,349.33	158,979.81
Other Non-certificated Salaries	2900	70,835.20	0.00	70,835.20	72,960.26	75,149.06
Total, Non-certificated Salaries		480,252.95	267,482.41	747,735.36	755,788.20	778,461.84

Description	Object Code	FY 2025-26			Totals for 2026-27	Totals for 2027-28
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	243,708.12	206,055.90	449,764.02	470,199.55	484,305.54
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	61,174.34	32,466.80	93,641.14	95,877.42	98,753.75
Health and Welfare Benefits	3401-3402	460,000.00	0.00	460,000.00	496,800.00	536,544.00
Unemployment Insurance	3501-3502	12,277.69	5,846.09	18,123.78	17,812.40	17,836.66
Workers' Compensation Insurance	3601-3602	24,647.35	6,677.86	31,325.21	32,484.66	33,459.20
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	756.41	2,543.75	3,300.17	3,200.14	3,296.14
Total, Employee Benefits		802,563.92	253,590.40	1,056,154.32	1,116,374.17	1,174,195.29
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	11,000.00	0.00	11,000.00	0.00	0.00
Books and Other Reference Materials	4200	6,212.14	0.00	6,212.14	6,398.51	6,590.46
Materials and Supplies	4300	69,863.28	0.00	69,863.28	70,964.62	72,263.79
Noncapitalized Equipment	4400	33,105.00	0.00	33,105.00	33,383.10	33,669.54
Food	4700	1,753.00	0.00	1,753.00	1,753.00	1,753.00
Total, Books and Supplies		121,933.42	0.00	121,933.42	112,499.22	114,276.80
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	6,409.08	0.00	6,409.08	6,409.08	6,409.08
Dues and Memberships	5300	1,500.00	0.00	1,500.00	1,500.00	1,500.00

Insurance	5400	4,940.45	0.00	4,940.45	5,088.66	5,241.32
Operations and Housekeeping Services	5500	17,556.60	0.00	17,556.60	17,903.30	12,260.40
Rentals, Leases, Repairs, and Noncap. Improvements	5600	240,762.40	27,463.60	268,226.00	268,226.00	268,226.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	875,317.07	262,731.79	1,138,048.87	1,134,911.60	1,172,800.61
Communications	5900	20,458.54	0.00	20,458.54	21,072.29	21,704.46
Total, Services and Other Operating Expenditures		1,166,944.14	290,195.39	1,457,139.53	1,455,110.93	1,488,141.87
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		4,693,074.00	1,086,571.32	5,779,645.32	5,944,347.53	6,134,431.14
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		188,553.69	(117,750.99)	70,802.70	74,659.06	16,029.67

Description	Object Code	FY 2025-26			Totals for 2026-27	Totals for 2027-28
		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	(117,750.99)	117,750.99	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(117,750.99)	117,750.99	0.00	0.00	0.00

E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		70,802.70	0.00	70,802.70	74,659.06	16,029.67
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	2,278,185.85	0.00	2,278,185.85	2,349,159.84	2,423,818.91
b. Adjustments to Beginning Balance	9793, 9795	171.29	0.00	171.29		
c. Adjusted Beginning Balance		2,278,357.14	0.00	2,278,357.14	2,349,159.84	2,423,818.91
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,349,159.84	0.00	2,349,159.84	2,423,818.91	2,439,848.58
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	2,349,159.84	0.00	2,349,159.84	2,423,818.91	2,439,848.58