



TACMO Board Meeting - October 21, 2025 Agenda

October 21, 2025 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.

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.

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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.

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 September 16, 2025 (Enc. No. 1)



TACMO BOD 09162025 Meeting Minutes DRAFT.pdf

2.2. Approval of the September 2025 Check Register Report (Enc. No. 2)



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



[Month 2 BOA Attendance Report.pdf](#)



[Month 2 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)**



[October Board Meeting_Principal Report_BOA_template_2025-26 \(1\).pdf](#)

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



[Board Meeting_Principal Report_SVA_template_2025-26- October Meeting.pdf](#)

4.3. **Operations Director Report**

4.3.1 **Taste of the Arts Outreach Event**

4.4. **Human Resources Director Report**

4.4.1 **Transcript Review & Salary Placement Update**

4.5. **Board Member Report**

4.6. **Superintendent Report**

4.6.1 Curriculum Adoption Process Update

4.6.2 Year 2 Strategic Action Implementation Update

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 Nominating Committee Update for Upcoming Open Board Seat

7.1.2 Strategic Actions Update - Gifted Education and Writing Strategies (Enc. No. 6)

 [Gifted Ed_Writing Board Presentation 10.21.25.pdf](#)

7.2. ACTION ITEMS

7.2.1 Monthly Financials Presentation (Enc. No. 7) ACTION

 [TACMO-FY26 September Financial Update 10.21.25.pdf](#)

7.2.2 FINAL REVISION BP 12-001 Financial Policies and Procedures (Enc. No. 8) ACTION

**7.2.3 2025-26 Updated Board Meeting Dates (Enc. No. 9)
ACTION**

 [2025-26 Board Meeting Dates_DRAFT.pdf](#)

**7.2.4 2025-26 The Stepping Stones Group Agreement for
Physical Therapy Services at Blue Oak Academy and
Sycamore Valley Academy (Enc. No. 10) ACTION**

 [2025-26 The Stepping Stones Group Agreement_signed.pdf](#)

**7.2.5 2025-26 LINQ Platform for UBA Processing Contract
(Enc. No. 11) ACTION**

 [Enc. 11.docx.pdf](#)

 [2025-26 LINQ Platform for UBA Processing Contract_signed.pdf](#)

**7.2.6 2025-26 Vertex Support Services UBA Processing
Contract (Enc. No. 12) ACTION**

 [Enc. 12.docx.pdf](#)

 [2025-26 Vertex Support Services UBA Processing Contract_signed.pdf](#)

**7.2.7 LCAP Midyear and Annual Contract with McLennan
Group (Enc. No. 13) ACTION**

 [2025-26 McLennan Group Consulting Agreement.pdf](#)

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 the public employee performance evaluation for the position of: Superintendent.

8.3. 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-SpEd, Paraprofessional-GenEd, General
Activities Aide, After School Program Lead Aide

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: November 18,
2025 at 6:30 PM.**

END
8:30pm



ENCLOSURE #1

ENCLOSURE SUMMARY

Consideration of Approval of Minutes of the board meeting on September 16, 2025.

FROM: Stacey Nelson

DATE: 10/21/2025

BACKGROUND: Draft board meeting minutes from the September 16, 2025 meeting.

SUPERINTENDENT'S RECOMMENDATION: Approve



TACMO BOARD MEETING SEPTEMBER 16, 2025

Minutes



TUESDAY, SEPTEMBER 16, 2025

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

1. OPENING BUSINESS

Others in attendance: Gina Ananian, Justine Esquivel, Erica Galindo, Meagan Miller, Lauren Ventura, Arturo Villasenor

1.1. CALL PUBLIC SESSION TO ORDER

Tietjen called the meeting to order at 6:31 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

Tietjen formalized that closed session will take place toward the end of board meetings going forward.

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 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 public comment on any school related topic this evening.

2. CONSENT AGENDA

Tietjen identified items 2.1, 2.2, and 2.3. All items were deemed approved by general consent.

2.1. Approval of Minutes of the board meeting on August 19, 2025 (Enc. No. 1)

2.2. Approval of the August 2025 Check Register Report (Enc. No. 2)

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

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

Arturo Villaseñor reported the following classroom highlights: TK is engaged in socratic seminars, practicing listening and responding in complete sentences; Kindergarten is working on blending and segmenting sounds and exploring patterns; 1st grade is focused on building classroom community and developing habits of a scholar; 2nd grade is conducting socratic seminars around the universal theme of power; 3rd grade is participating in project-based learning and virtual field trips, including a weather station project; 4th/5th grades are demonstrating energy and curiosity through socratic seminars and academic language development; Middle School is engaging in lively, supportive class discussions and socratic seminars encouraging student voice; Music and Spanish Specialists are integrating universal themes into lessons.

4.1.2. Sycamore Valley Academy

Corey Morse reported for Janell Geiger, who was unable to attend the meeting, the following classroom highlights: Kindergarten completed their first socratic seminar and took a virtual field trip to an apple farm; 1st grade is focused on circle routines, reading and math stations, and offering students choice in learning; 2nd/3rd grades have launched a project-based learning unit with strong community involvement, and invited guest speaker, Ruth Dutton, to support brainstorming local problems and solutions; 4th/5th grades are reading *Esperanza Rising* and connecting lessons to California history and a hosting guest speaker; Middle School is engaged with "WIN" time with literature circles and socratic seminars emphasizing humility and personal growth and working on project-based learning focused on global access to water; Specialist reported their programs are going well.

4.2. PRINCIPAL REPORT

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

Staci Soares reported:

Student Data: Completed i-Ready diagnostics, LPAC testing, and phonics screeners; total enrollment is 446 students.

Academics: School-wide project-based learning theme—"How can innovation improve our world?"—with grade-level examples. Ongoing Socratic seminars include staff participation. Book Buddies program launched. Writing instruction is aligned through grade-level collaboration. Continued focus on CARE4 and Habits of a Scholar.

Extracurricular Activities: Flag football and volleyball seasons underway; art enrichment aide recognized for outstanding work. Recent book fair was successful.

Operations: Training underway for paraprofessionals. Williams Review on 9/5 found no deficiencies. Staff development held 9/19.

Community Engagement: PTO launched first fundraiser through a BOA merchandise website, provided free student t-shirts, and supported staff shirts. Planning a middle school harvest dance. Soccer team organizing fundraiser for new uniforms.

Upcoming Events: Coffee with Administration on 9/25 and SCICON trip.

Board Comments: Appreciation for report structure and consistent format; clarification provided that art is K–5 with a middle school elective.

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

Corey Morse reported:

Enrollment & Academics: Enrollment is on target for budget projections. Kindergarten assessments were slightly delayed. Students are participating in a second round of Socratic seminars focused on universal themes, literature connections, and driving questions.

Extracurricular: The school held its second home games for flag football and volleyball, emphasizing good sportsmanship. The athletic handbook was sent home.

Operations: The school's golf cart is now operational.

Community Engagement: The PTO filled all six board seats, with two staff members participating.

Upcoming Events: School pictures and continued flag football and volleyball games.

Additional Notes: Landscaping issues resulted from a broken well during the summer, leaving no water in July. Transportation updates include the addition of a yellow school bus, replacing the chartered double-decker buses.

4.3. OPERATIONS DIRECTOR REPORT

4.3.1. Outreach Volunteer Opportunity

Claudia Van Groningen invited board members to the upcoming Taste the Arts outreach event on October 18, which will include an interactive art activity for children. The Outreach Committee is reconvening for the first time since COVID, with its first planning meeting scheduled for tomorrow. Committee members include Karin, Claudia, teacher representatives, and art staff; participation is open to all interested.

4.4. HUMAN RESOURCES DIRECTOR REPORT

4.4.1. Transcript Evaluation Update

Karin Aure, on behalf of Shauna Dolin, provided an update on the transcript evaluation process. A meeting was held with TACMO and TCOE staff, and each teacher will receive a placement sheet showing their column placement for salary

determination. All adjustments will be applied retroactively. The team is currently reviewing all teacher records, with updated pay expected by the October 31 paycheck (to be confirmed).

4.5. BOARD MEMBER REPORT

Monsivais: Nothing to report

Blain: Nothing to report

Gutierrez: Shared positive feedback from community members about the school's volleyball game and expressed appreciation for hearing school updates, including information about the well repair.

Rollin: Commended Corey for addressing the potential issue of limited teacher involvement in color guard. He also plans to encourage SVA parents to participate in the process of filling the vacant board seat.

Wheaton: Thanked Harold for his efforts in the board member replacement process and acknowledged his significant contributions, noting that Harold has been a foundational part of the board and will be greatly missed.

Tietjen: Apologized for the recent Zoom meeting breach; Gutierrez noted that such incidents occur nationwide.

4.6. SUPERINTENDENT REPORT

4.6.1. Parent Forums Update

Aure reported parent forums are resuming this week and will be held twice monthly to foster connections, gather topics for future meetings, and introduce available resources. Aure thanked the board for their input on conference selection and confirmed attendance at the CSBA conference this year, with event details to be shared by Stacey Nelson.

5. BOARD DEVELOPMENT

Presentation/Public Hearing/Public Comment/Board Discussion

5.1. There are no Board Development 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. Summer Program Review and After School Program Preview (Enc. No. 6)

Van Groningen reported on programs operated under ELOP, designed to provide enriching experiences in response to strong student need. The summer program ran for four weeks, four days per week, offering nine classes and weekly field trips for

students from both schools. Parent survey feedback was overwhelmingly positive, with some noted areas for improvement. The survey was provided in both English and Spanish. Gutierrez inquired about a summer waitlist (none reported), and Wheaton expressed appreciation for the positive evaluation results.

For the 2025–26 school year, several programs will be offered throughout the year, with a calendar demonstrating fulfillment of ELOP requirements. Current enrollment is 390 students across schools, with an average of about 140 students attending daily. Van Groningen provided an overview of program staffing, the Kinderbridge program, the A.S.P. program, upcoming clubs, and intersession day camps. Future goals include expanding community partnerships, school clubs, and the summer program to increase participation. Snacks are provided for students.

7.1.2. 2025-26 Curriculum Overview (Enc. No. 7)

Aure presented the 2025–26 TACMO Curriculum Overview, which will be available to families and reviewed annually each September. She compiled five years of curriculum data, with this year's report focused on current implementation. Key takeaways and next steps include establishing a curriculum adoption process that involves multiple stakeholders, addresses classroom needs, aligns with school goals, and evaluates multiple curriculum options to determine the best fit. Continued efforts will focus on maintaining alignment across grade levels and between schools through professional learning communities.

Board members expressed appreciation for the report. Gutierrez and Wheaton supported Aure's alignment goals, emphasizing their importance for consistency. Tietjen agreed and encouraged incorporating research-based evaluation of curriculum resources.

7.2. ACTION ITEMS

7.2.1. Monthly Financials Presentation (Enc. No. 8) ACTION

Meagan Miller of EdTec presented the 2024–25 Unaudited Actuals, including the ending fund balance, comparison of previous forecasts versus actuals, and a summary of one-time funding. Discussion included the expenditure of ESSER funds. Miller reviewed the July Financials, covering the 2025–26 forecast summary, current forecast versus budget, and monthly cash balance. Rollin confirmed that the purple line now represents three months of expenses rather than 45 days to provide a more realistic financial view.

Wheaton emphasized the importance of maintaining a strong cash flow and reserve, noting that apportionment deferrals.

Additional topics included Accounts Payable Aging, the upcoming audit process over the next four months, and an overview of the 2025–26 State Budget, highlighting the apportionment deferral and the Student Support & Professional Development Discretionary Block Grant.

Wheaton moved to approve the Monthly Financials Presentation; Monsivais seconded; Approved 6-0.

7.2.2. Unaudited Actuals 2024-25 Fiscal Year for Blue Oak Academy (Enc. No. 9)

ACTION

Miller included this item in item 7.2.1's presentation.

Rollin moved to approve items 7.2.2 and 7.2.3, the Unaudited Actuals 2024-25 Fiscal Year for Blue Oak Academy and Sycamore Valley Academy; Gutierrez seconded;

Approved 6-0.

7.2.3. Unaudited Actuals 2024-25 Fiscal Year for Sycamore Valley Academy (Enc. No. 10) ACTION

Approved with item 7.2.2 above.

7.2.4. CA School Safety Plan for Blue Oak Academy (Enc. No. 11) ACTION

Aure thanked Souza and Vance for their efforts in putting together these plans and let the board know there was no major changes other than a revision to the harassment section to help it better align with policy.

Rollin moved to approve items 7.2.4 and 7.2.5, CA School Safety Plan for Blue Oak Academy and Sycamore Valley Academy; Monsivais seconded; Approved 6-0.

7.2.5. CA School Safety Plan for Sycamore Valley Academy (Enc. No. 12) ACTION

Approved with item 7.2.4 above.

7.3. FIRST READS

7.3.1. DRAFT REVISION BP 12-001 Financial Policies and Procedures (Enc. No. 13)

The board conducted a first review of the revised financial policies and procedures.

Tietjen raised the question of whether the process should be more public, noting discomfort with being the only one approving major expenses. Wheaton emphasized that policies should remain broad and trust-based to avoid micromanagement and operational inefficiencies, while Rollin stressed the need for clear controls to demonstrate fraud prevention to auditors.

Aure shared that comparable charter schools set board approval limits between \$15,000 and \$25,000, and confirmed that the current \$20,000 threshold remains unchanged. Rollin expressed concern that requiring board approval for all expenses above that level could delay operations.

Gutierrez, Wheaton, and Tietjen agreed that all new and renewal contracts of \$20,000 or more should come to the board for approval, but recurring operational contracts do not need to return annually unless changes occur. Monsivais and Tietjen emphasized the importance of being notified when contracts are up for renewal. The board requested clarification and possible removal of the term "recurring" from the policy to avoid confusion.

Blain suggested including information on price increases when contracts are approved, possibly through a coversheet. The board agreed that significant renewals or contracts with notable changes should appear as separate agenda items, with others listed on the consent agenda.

Overall, the board expressed appreciation for the revisions and discussed balancing transparency, oversight, and operational efficiency.

8. CLOSED SESSION

8.1. ADJOURN TO CLOSED SESSION

Tietjen adjourned to closed session at 8:21 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: After School Program Aide, Paraprofessionals-General Education, Special Education, TK Support

9. REGULAR SESSION RECONVENED

9.1. CALL PUBLIC SESSION TO ORDER

Tietjen called public session back to order at 8:38 PM.

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

Tietjen reported with six board members present (Alex Tietjen, Harold Rollin, Marilou Montivaais, Christina Gutierrez, Sheridyn Blain, and Craig Wheaton) and one board member absent (Mary Aceves), the board unanimously voted 6-0 to to approve the following hires and appointments: After School Program Aide, Paraprofessionals-General Education, Special Education, TK Support at Blue Oak Academy and Sycamore Valley Academy.

10. ADJOURNMENT

10.1. Request for future Board Agenda items

Tietjen requested more information regarding the curriculum adoption process at the next meeting.

Gutierrez requested more information regarding the website updates occurring at a future meeting.

Rollin requested an update for the committee's work to find a replacement board member at the next meeting.

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

Tietjen adjourned the meeting at 8:40 PM.



ENCLOSURE #2

ENCLOSURE SUMMARY

Consideration of Approval of September 2025 Check Register Report

FROM: Stacey Nelson

DATE: 10/21/2025

BACKGROUND: EdTec's monthly report with all financial expenditures for the month of September.

SUPERINTENDENT'S RECOMMENDATION: Approve

Combined Board Check Register								
School:	TACMO							
Month:	September 2025							
						Total Paid By Check:		\$ 196,352.77
						Total Paid By Credit Card:		\$ 7,956.12
Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount		
Check	9239	CMEA Central Section	9/8/2025	Bill #35940-23885-3537--Shannon McMahon-Blue Oak Academy Advanced Band CMEA CS 2607 MS & HS Bands at Kingsburg HS. Entry fees		\$ 225.00		
Check	9240	Paradise Playland	9/8/2025	Bill #012--Field Trip fees for SVA TK/Kinder trip 9/18/2025		\$ 336.00		
Check	9241	A Plus Science & Supplies	9/10/2025	Bill #2023-534--Books & Supplies		\$ 1,585.00		
Check	9242	Amazon Capital Services	9/10/2025	Bill #196X-LTTK-C6RH--Supplies Bill #1W3P-Q1P3-9RRT--Supplies Bill #1NK1-7VMN-9LTR--Supplies Bill #1PC1-FQFF-3J7M--Supplies Bill #1WX7-Q7HT-F3PR--Supplies Bill #1DVY-TRXP-CLK3--Supplies Bill #1T4G-DC7G-CTT9--Supplies Bill #193M-DNKN-DLPR--Supplies Bill #1NGM-W7K7-F9X6--Supplies Bill #1D4K-NTLY-3LGK--Supplies Bill #1W34-JK1Y-D7YW--Supplies Bill #196X-LTTK-7RFV--Supplies Bill #13WQ-339L-9NGM--Supplies Bill #1M6F-VF1Y-DRDX--Supplies Bill #1W3P-Q1P3-CVXD--Supplies Bill #1Q1L-6VYJ-C1LN--Supplies Bill #1JWL-VKLR-HL3P--Supplies		\$ 2,466.80		
Check	9243	American Fidelity Assurance	9/10/2025	Bill #2507844--09/30/25 Flex Plan Liability Coverage		\$ 504.52		
Check	9244	American Fidelity Assurance	9/10/2025	Bill #D880298--08/01 - 08/31/25 Flex Plan Liability Coverage		\$ 5,453.72		
Check	9245	Clanna Arrayo	9/10/2025	Bill #082125--Reimb: Fingerprints		\$ 72.54		
Check	9246	Christy White	9/10/2025	Bill #23821--2024-25 Charter School Audit: 2nd Progress invoice 25% of Contract & Less 10% Retention		\$ 5,186.25		

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	9247	Classic Charter, Inc.	9/10/2025	Bill #177238--Vehicle Charge Bill #177231--Vehicle Charge Bill #177232--Vehicle Charge Bill #177137--Vehicle Charge Bill #177233--Vehicle Charge Bill #177235--Vehicle Charge Bill #177136--Vehicle Charge Bill #177236--Vehicle Charge Bill #177237--Vehicle Charge Bill #177234--Vehicle Charge		\$ 3,230.00
Check	9248	Cline's Business Equipment, Inc.	9/10/2025	Bill #267192--Contract Usage charge: 07/22 - 08/21/25 & Standard min Charge Bill #266903--Contract Usage charge: 07/12 - 08/11/25 & Standard min Charge		\$ 1,175.48
Check	9249	Shauna Dolin	9/10/2025	Bill #082925--Reimb: Mileage		\$ 57.54
Check	9250	Krystal Eastman	9/10/2025	Bill #082825A--Reimb: Mileage Bill #082825--Reimb: Mileage		\$ 125.37
Check	9251	EdTec	9/10/2025	Bill #CINV-00011320--EdTec Monthly - September 2025		\$ 16,275.00
Check	9252	ImagineU Children's Museum	9/10/2025	Bill #119849885-333712--Transportation: 08/25/25		\$ 630.00
Check	9253	Megan Charlize O'Dell	9/10/2025	Bill #060625--2024-25 TACMO Alumni Scholarship winner		\$ 500.00
Check	9254	Small School Superintendent's Association	9/10/2025	Bill #090825--2025-2026 Organizational Dues		\$ 150.00
Check	9255	The Cranium Company	9/10/2025	Bill #1354--Science Event for 2nd Grade		\$ 795.00
Check	9256	WM Corporate Services Inc	9/10/2025	Bill #4933369-0165-4--Waste Svc : September 2025		\$ 1,021.91
Check	9257	ODP Business Solutions, LLC	9/10/2025	Bill #434443331001--Supplies Bill #434131315001--Supplies Bill #434383155001--Supplies Bill #435249566001--Supplies Bill #435005164001--Supplies Bill #435038365001--Supplies Bill #428323340001--Supplies Bill #435398105001--Supplies Bill #434825198001--Supplies Bill #435004746001--Supplies Bill #429442101001--Supplies Bill #431981788001--Supplies Bill #434724266001--Supplies		\$ 2,741.32

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	9257	ODP Business Solutions, LLC	9/10/2025	Bill #435374041001--Supplies Bill #436870087001--Supplies Bill #436093776001--Supplies Bill #435808248001--Supplies Bill #435807959001--Supplies Bill #436093578001--Supplies Bill #435205251001--Supplies Bill #435005839001--Supplies Bill #428113439002--Supplies Bill #435207845001--Supplies Bill #435027655001--Supplies Bill #430019491001--Supplies		Cont'd
Check	9258	ODP Business Solutions, LLC	9/10/2025	Bill #43444333001--Supplies Bill #433873236001--Supplies Bill #433923026001--Supplies Bill #428563084001--Supplies Bill #434777491001--Supplies Bill #434152412001--Supplies Bill #433660359001--Supplies Bill #436098131001--Supplies Bill #436346355001--Supplies Bill #430018595001--Supplies Bill #431943940001--Supplies Bill #436101407001--Supplies Bill #434283513001--Supplies Bill #435005847001--Supplies Bill #435419870001--Supplies Bill #431976459001--Supplies Bill #435227282001--Supplies Bill #434314615001--Supplies		\$ 3,750.10

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	9258	ODP Business Solutions, LLC	9/10/2025	Bill #431079815001--Supplies Bill #434825198002--Supplies Bill #435405592001--Supplies Bill #436029194001--Supplies Bill #435351077001--Supplies Bill #434292100001--Supplies Bill #435005841001--Supplies Bill #436854949001--Supplies Bill #436854868001--Supplies Bill #435112361001--Supplies Bill #436358241001--Supplies Bill #436029194002--Supplies Bill #436105642001--Supplies Bill #435420679001--Supplies Bill #436870177001--Supplies Bill #434174039001--Supplies Bill #435808250001--Supplies Bill #435351283001--Supplies		Cont'd
Check	9259	Self-Insured Schools of California	9/11/2025	Bill #September 2025--Billing Period: September 2025		\$ 74,300.90
Check	9260	Hidey Alvarez	9/15/2025	Bill #082925--Reimb: Mileage		\$ 60.97
Check	9261	Amazon Capital Services	9/15/2025	Bill #1H4X-CMCX-HTN4--Supplies Bill #179M-WLCD-MVJR--Supplies Bill #1DCR-CYNX-CTJM--Supplies Bill #1XHV-Q91N-PMWG--Supplies Bill #1GWH-M4K9-6Q9K--Supplies Bill #1LPL-WCYN-6YJT--Supplies Bill #1H4X-CMCX-GJ7J--Supplies Bill #1MF7-PD43-HHYK--Supplies Bill #1KRW-MVQ6-CPWK--Supplies Bill #173Y-XYYP-FLJ9--Supplies Bill #1KY1-YPWC-9LYY--Supplies		\$ 1,747.09
Check	9262	Cline's Business Equipment, Inc.	9/15/2025	Bill #267491--Contract Usage charge: 08/01 - 08/31/25		\$ 536.96
Check	9263	Stephanie Kulp	9/15/2025	Bill #081225--Reimb: Key 4 KB Cabinet & Mileage		\$ 26.34
Check	9264	Law Offices of Young, Minney & Corr, LLP	9/15/2025	Bill #18364--Legal Svcs thru: 08/04 - 08/28/25		\$ 7,973.50
Check	9265	Sabrina Mejia	9/15/2025	Bill #082925--Reimb: Mileage		\$ 60.97
Check	9266	Corey Morse	9/15/2025	Bill #090225--Reimb: Organization boxes for 95 percent tier 2 materials		\$ 20.30
Check	9267	Stacey Nelson	9/15/2025	Bill #090525--Reimb: Mileage		\$ 108.57
Check	9268	95 Percent Group LLC	9/19/2025	Bill #INV173678--95 Phonics Core Program		\$ 715.90

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	9269	Amazon Capital Services	9/19/2025	Bill #1CQK-LH6G-CM96--Supplies Bill #1RWQ-HQXW-1VPC--Supplies Bill #1PLC-LJGN-FCDK--Supplies Bill #1RGR-CT3P-6GGF--Supplies Bill #1PXT-N73R-XXC4--Supplies Bill #1MHY-MLRL-4XV1--Supplies Bill #14T3-9RLX-9QH4--Supplies Bill #1WNY-R9WX-9JMF--Supplies Bill #144K-YP31-6VN7--Supplies Bill #134G-TKY1-9TGG--Supplies Bill #1V4H-3HQQ-CRLL--Supplies Bill #1NY3-Q7DR-MVHL--Supplies Bill #11YL-G7J4-CG6J--Supplies Bill #1YCX-NMP4-QPVJ--Supplies Bill #1NY3-Q7DR-6LC6--Supplies		\$ 1,047.10
Check	9270	Karin Aure	9/19/2025	Bill #090525--Reimb: Lunch meeting with Board Chair & VP		\$ 70.35
Check	9271	Classic Charter, Inc.	9/19/2025	Bill #177246--Vehicle Charge Bill #177138--Vehicle Charge Bill #177302--Vehicle Charge Bill #177299--Vehicle Charge Bill #177301--Vehicle Charge Bill #177240--Vehicle Charge Bill #177244--Vehicle Charge Bill #177243--Vehicle Charge Bill #177242--Vehicle Charge Bill #177245--Vehicle Charge Bill #177300--Vehicle Charge Bill #177142--Vehicle Charge Bill #177297--Vehicle Charge Bill #177139--Vehicle Charge Bill #177298--Vehicle Charge Bill #177239--Vehicle Charge Bill #177247--Vehicle Charge Bill #177141--Vehicle Charge		\$ 5,814.00
Check	9272	Cline's Business Equipment, Inc.	9/19/2025	Bill #267383--Contract Usage charge: 08/01 - 08/31/25		\$ 1,694.40
Check	9273	Gopher, Inc.	9/19/2025	Bill #IN468468--PE Supplies		\$ 394.57
Check	9274	Lakeshore Learning Materials	9/19/2025	Bill #91853584--Supplies Bill #91853580--Supplies		\$ 2,105.16

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	9275	ODP Business Solutions, LLC	9/19/2025	Bill #436101407002--Supplies -- -- -- Bill #435877485001--Supplies Bill #438408431001--Supplies Bill #436220655001--Supplies Bill #436074753001--Supplies Bill #437299341001--Supplies Bill #436966124001--Supplies Bill #435295447001--Supplies Bill #436221563001--Supplies Bill #435292081001--Supplies Bill #436820937001--Supplies		\$ 1,185.03
Check	9276	Riverside Insights	9/19/2025	Bill #INV255522--Cognitive Abilities Test		\$ 2,361.65
Check	9277	Visalia Unified School District	9/19/2025	Bill #3468--Transportation Charges		\$ 1,738.75
Check	9278	William V. Macgill & Co.	9/19/2025	Bill #IN0907872--Table Paper Crepe		\$ 21.28
Check	9279	PresenceLearning, Inc.	9/25/2025	Bill #INV82633--SLP Svcs: Weekly Dedicated OT & SLP Hours		\$ 13,159.22
Check	9280	Visalia Unified School District	9/25/2025	Bill #3111--Transportation Charges: December 24		\$ 8,935.50
Check	9281	Investors Property Management	9/25/2025	Bill #October 2025--TACMO Home Office Monthly Rent		\$ 1,000.00
Check	9282	Vossler Farms Pumpkin Patch and Corn Maze	9/25/2025	Bill #PP103020251000b--TK pumpkin patch field trip 10/30/25 at 10:00am - 40 students		\$ 320.00
Check	9283	Amazon Capital Services	9/25/2025	Bill #1M9M-TXGT-C6JT--Supplies Bill #13PQ-XC9W-93W9--Supplies Bill #17QK-K467-FH1C--Supplies Bill #11LH-K4XC-91RC--Supplies Bill #161V-QPM7-C6PL--Supplies		\$ 759.24
Check	9284	Audrey Anderson	9/25/2025	Bill #080125--Reimb; Rug Pencil Markers Letter Out cuts & Clipborad		\$ 497.65
Check	9285	David Britter	9/25/2025	Bill #091825--Reimb: Elective Hooks and brackets & Rolling Activities		\$ 136.56
Check	9286	Classic Charter, Inc.	9/25/2025	Bill #177308--Vehicle Charge Bill #177143--Vehicle Charge Bill #177309--Vehicle Charge Bill #177144--Vehicle Charge Bill #177306--Vehicle Charge Bill #177305--Vehicle Charge Bill #177307--Vehicle Charge Bill #177310--Vehicle Charge Bill #177304--Vehicle Charge Bill #177303--Vehicle Charge		\$ 3,230.00

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	9287	Cline's Business Equipment, Inc.	9/25/2025	Bill #268121--Contract Usage charge: 08/13 - 09/12/25 Bill #268289--Contract Usage charge:08/12 - 09/11/25 & Standard min Charge		\$ 2,057.61
Check	9288	Didax, Inc.	9/25/2025	Bill #546944.2--Materials		\$ 243.52
Check	9289	ODP Business Solutions, LLC	9/25/2025	-- Bill #438063866001--Supplies Bill #439276509001--Supplies Bill #437504749001--Supplies Bill #436038237001--Supplies Bill #436074755001--Supplies Bill #437664230001--Supplies Bill #436820684001--Supplies Bill #437666641001--Supplies -- --		\$ 1,087.36
Check	9290	TCG Administrators, a HUB International Company	9/25/2025	Bill #185768--Monthly Administration Fees		\$ 16.00
Check	9291	Tulare County Superintendent of Schools	9/25/2025	Bill #260430--Cognitively Guided Instruction CGI & Meal Fee: 07/23/25 Bill #260454--Virtual PK-12 Educational Employment Fair: 09/09/25 Bill #260424--Cognitively Guided Instruction CGI & Meal Fee: 07/23/25 Bill #260153--Cognitively Guided Instruction CGI & Meal Fee: 07/22/25 Bill #260159--Cognitively Guided Instruction CGI & Meal Fee: 07/22/25		\$ 732.00
Check	9292	Lauren Ventura	9/25/2025	Bill #091025--Reimb: Mileage Bill #091025A--Reimb: Mileage		\$ 265.23
Check	DB090325	Employers Insurance	9/3/2025	DB090325 - Worker's Comp payroll & premium charges		\$ 5,811.60
Check	DB090825	Samantha Bowman	9/8/2025	DB090825 - TACMO home office weekly cleaning		\$ 50.00
Check	DB090925	SoCalGas	9/9/2025	DB090925 - TACMO home office monthly gas bill		\$ 15.94
Check	DB090925-1	Samantha Bowman	9/9/2025	DB090925-1 - TACMO home office weekly cleaning		\$ 50.00
Check	DB091025	Southern California Edison	9/10/2025	DB091025 - TACMO home office monthly electricity bill		\$ 452.69
Check	DB091525	LEAF	9/15/2025	DB091525 - Monthly copier service		\$ 388.48
Check	DB091625	Samantha Bowman	9/16/2025	DB091625 - TACMO home office weekly cleaning		\$ 50.00
Check	DB091725	Cardmember Service	9/17/2025	DB091725 - Monthly credit card bill		\$ 7,956.12
Check	DB092225	LEAF Capital Funding, LLC	9/22/2025	DB092225 - Monthly copier service		\$ 211.64
Check	DB092325	Samantha Bowman	9/23/2025	DB092325 - TACMO home office weekly cleaning		\$ 50.00
Check	DB093025	Samantha Bowman	9/30/2025	DB093025 - TACMO home office weekly cleaning		\$ 50.00
Check	DB093025-1	LEAF	9/30/2025	DB093025-1 - Monthly copier service & set up fee (2 months)		\$ 561.07

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

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Credit Card	9515-8054	Tracfone *Services	9/15/2025	08/18 - Tracfone *Services - TACMO home office montly cell phone bill		\$ 16.51
Credit Card	9515-8054	EZ Street Signs	9/15/2025	08/22 - EZ Street Signs - Classroom signs		\$ 76.32
Credit Card	9515-8054	Tracfone *Services	9/15/2025	08/18 - Tracfone *Services - ASP monthly cell phone bill		\$ 16.51
Credit Card	9515-8054	UPS	9/15/2025	08/22 - UPS - Mailing of CUM file		\$ 13.17
Credit Card	9515-8054	UPS	9/15/2025	08/22 - UPS - Mailing of CUM file		\$ 16.37
Credit Card	9515-8054	UPS	9/15/2025	08/22 - UPS - Mailing of CUM file		\$ 16.37
Credit Card	9515-8054	Comcast / Xfinity	9/15/2025	08/25 - Comcast / Xfinity - TACMO home office montly phone/internet bill		\$ 218.36
Credit Card	9515-8054	ImagineU Children's Museum	9/15/2025	08/26 - ImagineU Children's Museum - Kindergarten field trip deposit		\$ 70.00
Credit Card	9515-8054	UPS	9/15/2025	09/02 - UPS - Mailing of CUM file		\$ 13.17
Credit Card	9515-8054	UPS	9/15/2025	09/02 - UPS - Mailing of CUM file		\$ 13.92
Credit Card	9515-8054	UPS	9/15/2025	09/02 - UPS - Mailing of CUM file		\$ 13.92
Credit Card	9515-8054	UPS	9/15/2025	09/02 - UPS - Mailing of CUM file		\$ 13.93
Credit Card	9515-8054	UPS	9/15/2025	09/02 - UPS - Mailing of CUM file		\$ 28.52
Credit Card	9515-8054	UPS	9/15/2025	09/02 - UPS - Mailing of CUM file		\$ 13.92
Credit Card	9515-8054	UPS	9/15/2025	09/02 - UPS - Mailing of CUM file		\$ 13.92
Credit Card	9515-8054	UPS	9/15/2025	09/02 - UPS - Mailing of CUM file		\$ 13.17
Credit Card	9515-8054	UPS	9/15/2025	09/02 - UPS - Mailing of CUM file		\$ 13.17
Credit Card	9515-8054	UPS	9/15/2025	09/02 - UPS - Mailing of CUM file		\$ 13.93
Credit Card	9515-8054	UPS	9/15/2025	09/02 - UPS - Mailing of CUM file		\$ 13.17
Credit Card	9515-8054	UPS	9/15/2025	09/02 - UPS - Mailing of CUM file		\$ 13.92
Credit Card	9515-8054	Heidi Songs	9/15/2025	09/05 - Heidi Songs - Rental of classroom instructional material		\$ 59.99
Credit Card	9515-8054	Generation Genius, Inc.	9/15/2025	09/05 - Generation Genius, Inc. - Videos & Classroom lessons Science & Math		\$ 299.00
Credit Card	9515-8054	Generation Genius, Inc.	9/15/2025	09/05 - Generation Genius, Inc. - Videos & Classroom lessons Science & Math		\$ 299.00
Credit Card	9515-8054	UPS	9/15/2025	09/08 - UPS - Mailing of CUM file		\$ 13.17
Credit Card	9515-8054	UPS	9/15/2025	09/08 - UPS - Mailing of CUM file		\$ 13.17
Credit Card	9515-8054	UPS	9/15/2025	09/08 - UPS - Mailing of CUM file		\$ 13.17
Credit Card	9515-8054	UPS	9/15/2025	9/08 - UPS - Mailing of CUM file		\$ 16.37
Credit Card	9515-8054	UPS	9/15/2025	09/08 - UPS - Mailing of CUM file		\$ 13.92
Credit Card	9515-8054	UPS	9/15/2025	09/08 - UPS - Mailing of CUM file		\$ 13.17
Credit Card	9515-8054	Gan-Ca LocaliQ's	9/15/2025	09/09 - Gan-Ca LocaliQ's - Fictitious Name Statement Certificate of Publication		\$ 150.79
Credit Card	9515-8054	Holiday Inn	9/15/2025	09/11 - Holiday Inn - Hotel for ACSA New Superintendent' Seminar		\$ 279.96
Credit Card	9515-8054	Foundation for Educational Administration	9/15/2025	09/12 - Association of California School Administrators 2025-26 - Registration for ACSA New Superintendents' Seminar Series		\$ 3,000.00

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.



ENCLOSURE #3

ENCLOSURE SUMMARY

Consideration of Approval of Monthly Attendance Reports for BOA and SVA

FROM: Wendy Anderson & Joy George

DATE: 10/21/2025

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

SUPERINTENDENT'S RECOMMENDATION: Approve

Attendance Summary By Grade

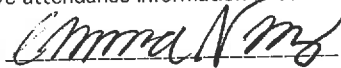
Blue Oak Academy

09/08/2025 to 10/03/2025 = 19 school days

Grade Level	Carry Fwd	Gain	Mult Gain	Loss	Ending	Actual Days	OffTrack	Days N/E	Days Absent	Days Attd	ADA	ADA %
-1	38	2	0	0	40	760	0	8	26.00	726.00	38.21	96.54%
0	48	0	0	1	47	912	0	8	44.00	860.00	45.26	95.13%
Subtotal	86	2	0	1	87	1672	0	16	70.00	1586.00	83.47	95.77%
1	54	0	0	0	54	1026	0	0	37.00	989.00	52.05	96.39%
2	52	1	0	4	49	1007	0	55	50.00	902.00	47.47	94.75%
3	54	0	0	0	54	1026	0	0	35.00	991.00	52.16	96.59%
Subtotal	160	1	0	4	157	3059	0	55	122.00	2882.00	151.68	95.94%
4	38	2	0	0	40	760	0	14	42.00	704.00	37.05	94.37%
5	43	0	0	0	43	817	0	0	33.00	784.00	41.26	95.96%
6	36	2	0	0	38	722	0	24	33.00	665.00	35.00	95.27%
Subtotal	117	4	0	0	121	2299	0	38	108.00	2153.00	113.31	95.22%
7	38	0	0	0	38	722	0	0	46.00	676.00	35.58	93.63%
8	44	0	0	1	43	836	0	14	43.00	779.00	41.00	94.77%
Subtotal	82	0	0	1	81	1558	0	14	89.00	1455.00	76.58	94.24%
Grand Total	445	7	0	6	446	8588	0	123	389.00	8076.00	425.04	95.40%

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

Signed



Date

10/8/2025

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
09/08/2025 to 10/03/2025 = 19 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	456	0	0	26.00	430.00	22.63	94.30%
0	41	1	0	1	41	798	0	7	40.00	751.00	39.53	94.94%
Subtotal	65	1	0	1	65	1254	0	7	66.00	1181.00	62.16	94.71%
1	41	2	0	0	43	817	0	21	39.00	757.00	39.84	95.10%
2	42	1	0	0	43	817	0	0	47.00	770.00	40.53	94.25%
3	43	1	0	2	42	836	0	15	39.00	782.00	41.16	95.25%
Subtotal	126	4	0	2	128	2470	0	36	125.00	2309.00	121.53	94.86%
4	44	0	0	0	44	836	0	0	34.00	802.00	42.21	95.93%
5	43	0	0	0	43	817	0	0	47.00	770.00	40.53	94.25%
6	46	1	0	0	47	893	0	12	49.00	832.00	43.79	94.44%
Subtotal	133	1	0	0	134	2546	0	12	130.00	2404.00	126.53	94.87%
7	42	0	0	0	42	798	0	0	44.00	754.00	39.68	94.49%
8	45	0	0	1	44	855	0	14	41.00	800.00	42.11	95.12%
Subtotal	87	0	0	1	86	1653	0	14	85.00	1554.00	81.79	94.81%
Grand Total	411	6	0	4	413	7923	0	69	406.00	7448.00	392.01	94.83%

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

Signed Tony George
Date 10/8/25

Report Calculations

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

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

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

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



ENCLOSURE #4

ENCLOSURE SUMMARY

Principal Report for Blue Oak Academy

FROM: Staci Soares

DATE: 10/21/2025

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: October, 2025

RE: Monthly Report



Student Data

We currently have 448 students enrolled.

Academic and Instructional Updates

- We have completed the following assessments:
 - Multitudes Dyslexia Screener
 - 95% Reading Screener - Intervention groups have started
 - CogAt Gifted Identification Screener
 - iReady
- Professional Development:
 - 10/14 - BOA & SVA staff worked w/TCOE math consultant on math and student engagement as well as calibrated writing.
 - 10/23 - BOA will host CGI training w/TCOE consultants and teachers from other districts.
 - Continuing with ELA & Math CCLA

Extracurricular Updates

- The advanced band played at El Diamante on 10/10.
- 5th grade had a great visit to Scicon on 9/30.
- Soccer raised \$672 for new uniforms by selling fruit cups after school. Thank you to coaches Villasenor and Aguilar.
- TK has built raised garden beds to use throughout the year to enhance curriculum.

Operational Updates

N/A

Community Engagement & Partnerships

- Staff and students love the new PTO merchandise available for purchase this year. Thank you to PTO for the shirts for all students.
- 2nd grade enjoyed an on-campus experience with the Cranium Company teaching the States of Matter.
- Brianna Bakke was recognized at the TCOE Excellence in Education awards at TCOE.

Upcoming Events

- Red Ribbon Week - 10/27 to 10/31
- Innovator Day - 10/29
- TK to Vossler Farms Pumpkin Patch - 10/30
- Middle School students to Anti-Bullying Symposium w/Mrs. Gravitt - 11/6
- Kindergarten to Imagine U Museum - 11/6
- 1st grade to Ag Ventures - 11/13
- Middle School Harvest Dance - 11/14 *Thank You PTO!*
- Farmersville Guitar presentation to 8th grade students - 11/14



ENCLOSURE #5

ENCLOSURE SUMMARY

Principal Report for Sycamore Valley Academy

FROM: Corey Morse

DATE: 10/21/2025

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: October 21, 2025

RE: Monthly Report



Student Data

We currently have 412 students enrolled, with 5 due to start in the next week.

Academic and Instructional Updates

- Kinder/8th-grade buddies kicked off on 9/24
- 5 induction candidates spent 1 full day with Jennifer Denham, mentor at the NTI Year 1 orientation in September. This was a great day to talk about pedagogy and focus on the development of their ILPs
- 9/19 PD focus was on math supports and the use of data to improve instruction. For those who don't teach math, site visits were scheduled with veteran educators, where staff had a chance to see modeling of great teaching. Mr. Alcantar and Mr. Carmona have asked for a second visit! They found the observations to be very beneficial. Staff brought strategies back and began implementing the very next week. Miss Jackie trained staff on the Open Parachute SEL curriculum that the board approved last June.
- 10/14 PD- 28 site (TK-1) and ASP staff members were trained in CPI (Crisis Prevention Institute), which focuses on teaching de-escalation strategies to support behaviors in the classroom and on the playground. 2nd-8th-grade professional development was with a TCOE trainer focused on student engagement and math instruction. Additionally, teachers were given valuable time to score post-on-demand writing for trimester 1. They will take what they learned from the check-in and finish their writing units with an intentional focus.

Extracurricular Updates

- Flag football and volleyball have wrapped up their seasons. Soccer tryouts are underway with games kicking off this week against George McCann
- Mr. Esquivel has been working hard with the kindergarten, 1st grade, and 4th/5th grade students, who all have music during trimester 1. They will perform at the end of the trimester musical show on 11/6 in the cafeteria. The middle school band and choir will host their winter show at The Creative Center in Visalia. The date is being solidified with TCC, and Mr. Esquivel will share information in the coming weeks.

Operational Updates

We had several minor repairs to conduct following the Williams Visit. Items in disrepair were things like ceiling tiles that were offset and backpack hooks that had broken. All repairs have been made, and the School Accountability Report Card has been updated on the website and shared with TCOE.

Community Engagement & Partnerships

PTO is hosting the Fall Festival on 10/24. They have decided to take on the food in order to increase profits from the event. There will be carnival booths, a haunted house, a performance by the SVA Colorguard team, pumpkins for sale handmade by the middle school sewing elective students, and culminating projects for the trimester 1 PBL on display.

We recently had staff represent SVA downtown for the Taste the Arts celebration on Garden Street. This was an outreach event and was well attended by members of the community.

Upcoming Events

10/23- Soccer at George McCann 3:30

10/24- Fall Festival 5:00-8:00

10/28- Soccer at SVA 3:30



ENCLOSURE #6

ENCLOSURE SUMMARY

Strategic Actions Update - Gifted Education and Writing Strategies

FROM: Jennifer Denham & Cristina Johnson

DATE: 10/21/2025

BACKGROUND: Instructional Coaches update on Gifted Education and Writing Strategies including Discourse Goals, Socratic Seminars, and Literacy Instruction.

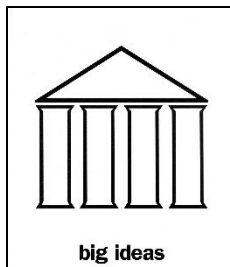


Gifted Ed and Writing Program Update

October 21, 2025

Accelerating Academics in an Enriching Environment

Our Motto



Gifted Education: Student Discourse Goals

Year 1 Focus
Universal Themes and Generalizations

Year 2 Focus
Socratic Seminar incorporating Scholarly Habits and
Universal Themes

Gifted Education Strategy: Socratic Seminar

Learning from last year

- Regular team planning and staff meeting structures for sharing ideas was helpful
- Integration of universal themes and generalizations across content areas and in classroom discussions was inconsistent
- We needed to build in accountability, consistency and coherence



motive

This year's focus

- Provide a structure for rich discourse (Socratic Seminar)
- Clear expectations and accountability (required at least two times each month, required sign ups, planned reflection)
- Focus Socratic Seminar discussion topics in service of Gifted Education (Habit of a Scholar and Universal Themes)

"It surprised me that students were able to hold an independent academic conversation without any guidance from me at all."

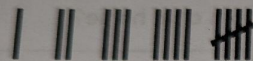


Socratic Seminar

I am an observer!
I will:



Listen carefully to my friends in the inner circle



Make a tally each time they share



Notice who is listening and building on others' ideas

Inner Circle Students

Eleanor ~~||||~~

Dean |||

Mateo |

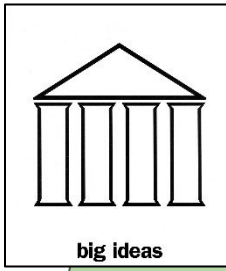
Aalayna ~~||||~~ |

Harper ~~||||~~

Nico |



"The students were inviting friends who did not get to speak to share their opinion."



Literacy Instruction: Writing

Year 1

Using TCOE writing rubrics to calibrate student writing

Year 2

**Planning writing instruction based on results from
on-demand writing**

Literacy Instruction: Writing

Learning from last year

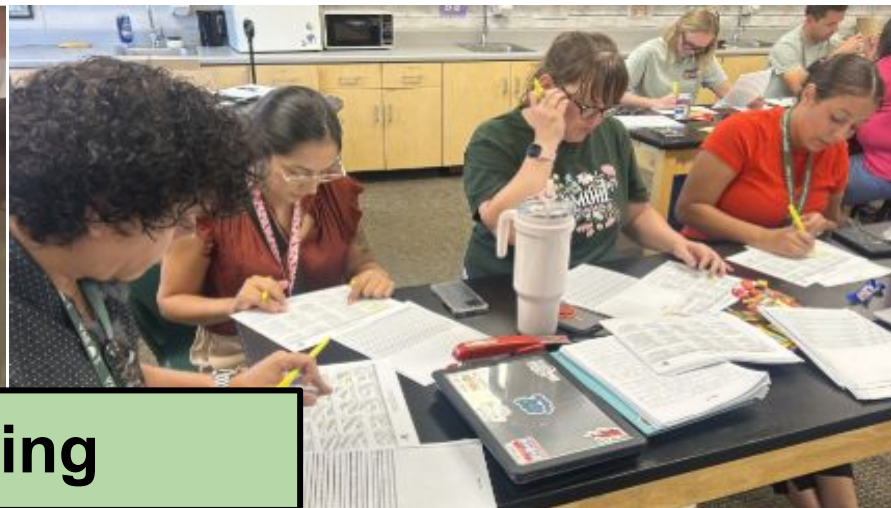
- Having a common rubric helped align writing expectations and grading for report cards.
- Scheduling pre/post on-demand writing windows was helpful.
- Cross-site collaboration was challenging to schedule, other than at the beginning of the year.
- It was difficult to get pre/post scoring completed consistently across grade levels and teams.



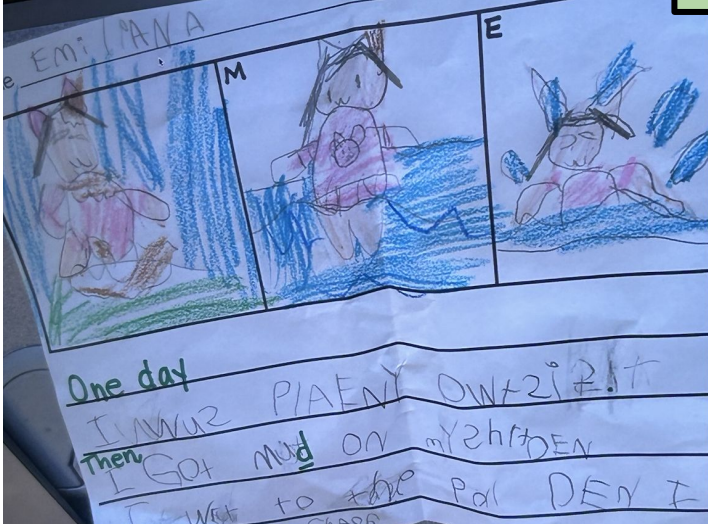
motive

This year's focus

- Coaches set deadlines for completing assessment. Dates for scoring (pre/post), and follow-up team planning scheduled.
- The on demand assessments have been aligned to CAASPP expectations in grades 3-8 (two articles and prompt).
- Focused team planning after scoring the on-demand; area of focus chosen and evidence-based strategy lessons used across team.



Writing





ENCLOSURE #7

ENCLOSURE SUMMARY

Consideration of Approval of the Monthly Financials Presentation

FROM: Meagan Miller of EdTec

DATE: 10/21/2025

BACKGROUND: Monthly Financials presentation including 2025-26 Forecast Summary, Current vs. Previous Forecast, Monthly Cash Balance, Accounts Payable Aging, and Enrollment & Attendance.

SUPERINTENDENT'S RECOMMENDATION: Approve.

The Academies CMO Board Financial Update

MEAGAN MILLER

OCTOBER 21, 2025



Contents

1. FY26 Financial Update
2. Attendance
3. Exhibits
 - FY26 September

Forecast

2025-2026



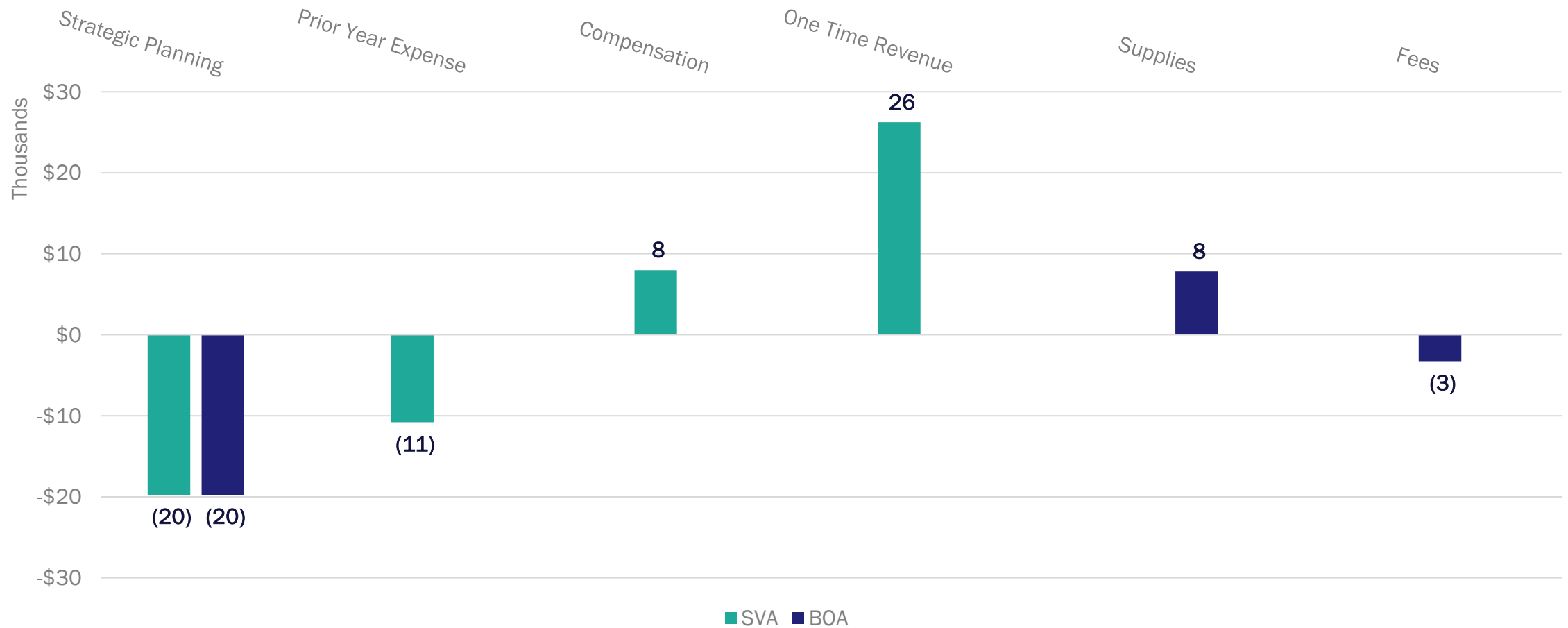
2025-26 Forecast Summary

\$241k decrease to Total Operating Income vs Budget

		SVA	BOA	Total	CMO
Total Revenue	Approved Budget	5,840,538	6,339,444	12,179,983	1,479,656
	Current Forecast	6,015,739	6,354,634	12,370,373	1,560,955
	Increase (decrease)	175,201	15,190	190,391	81,299
Expenses	Approved Budget	5,830,447	6,087,590	11,918,037	1,479,656
	Current Forecast	6,000,310	6,349,207	12,349,517	1,560,955
	Decrease (Increase)	(169,863)	(261,617)	(431,479)	(81,299)
Operating Income	Approved Budget	10,091	251,854	261,945	(0)
	Current Forecast	15,429	5,427	20,856	(0)
	Increase (decrease)	5,338	(246,427)	(241,089)	0
Fund Balance	Beg. Balance (Audited)	2,278,357	1,887,090	4,165,447	0
	Operating Income (Loss)	15,429	5,427	20,856	0
Ending Fund Balance (Current Forecast)		2,293,786	1,892,517	4,186,304	0
Ending Fund Balance as % of Expenses		38%	30%	34%	

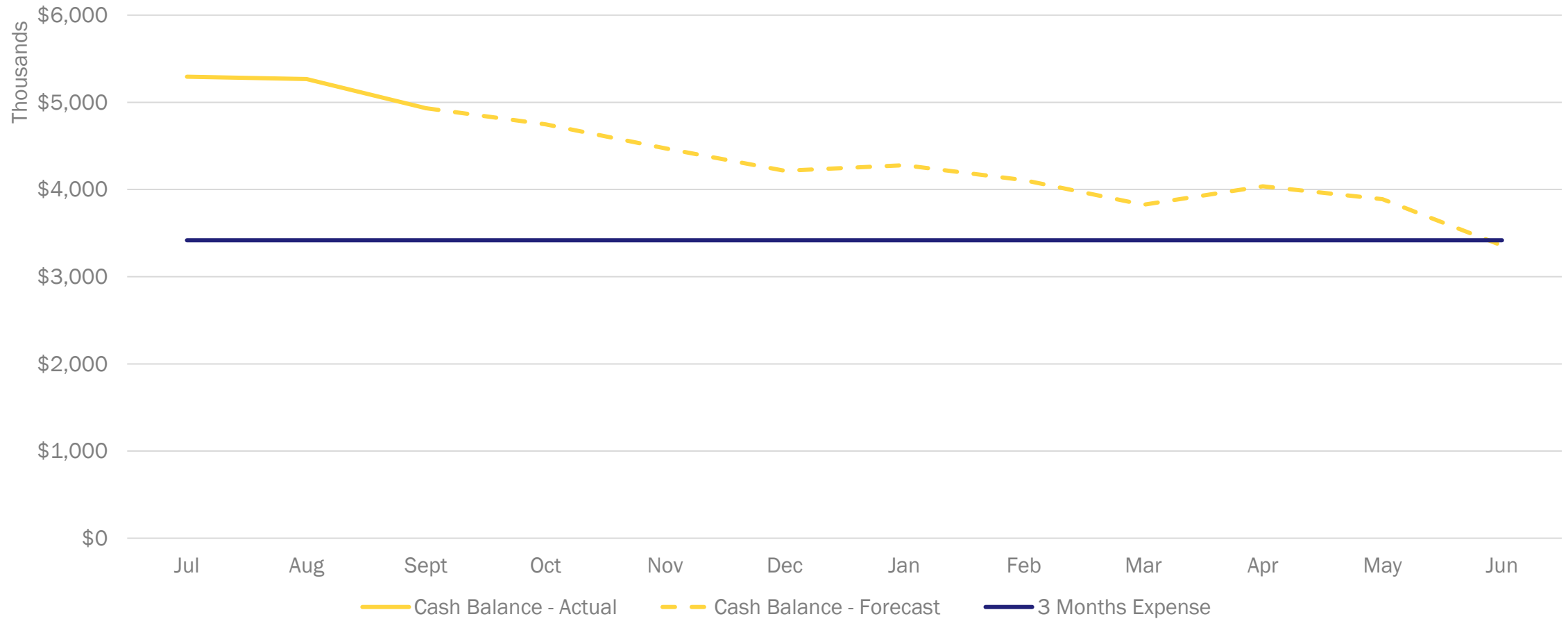
2025-26 Current Forecast vs Previous Forecast

Several small adjustments to net income at each school



Monthly Cash Balance

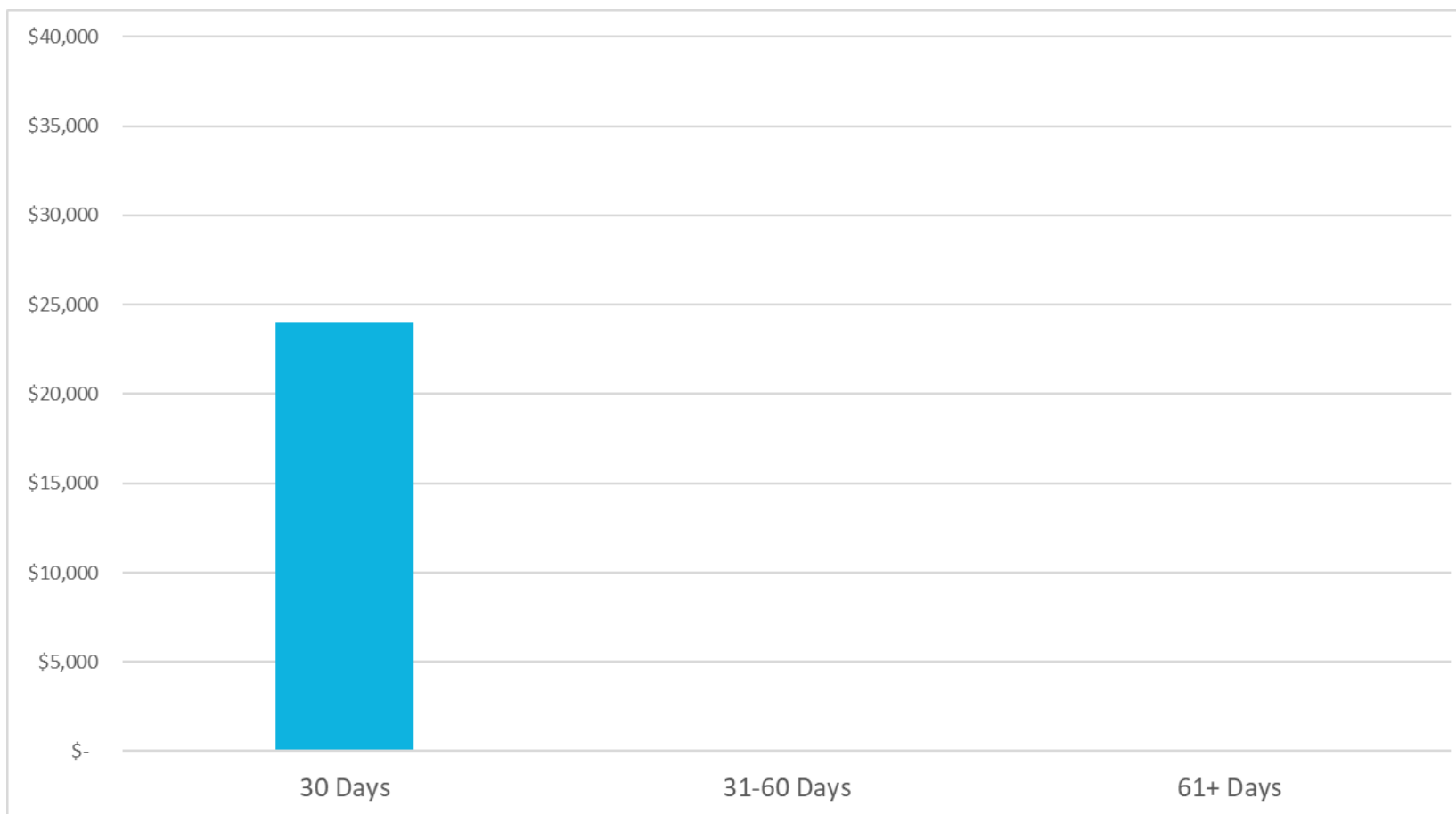
As of September, 129 days cash on hand



Accounts Payable Aging



As of 9/30/25, TACMO had \$24k invoices on Aging AP



Aging AP represents invoices submitted to EdTec but not paid as of the date of the report

Enrollment and Attendance

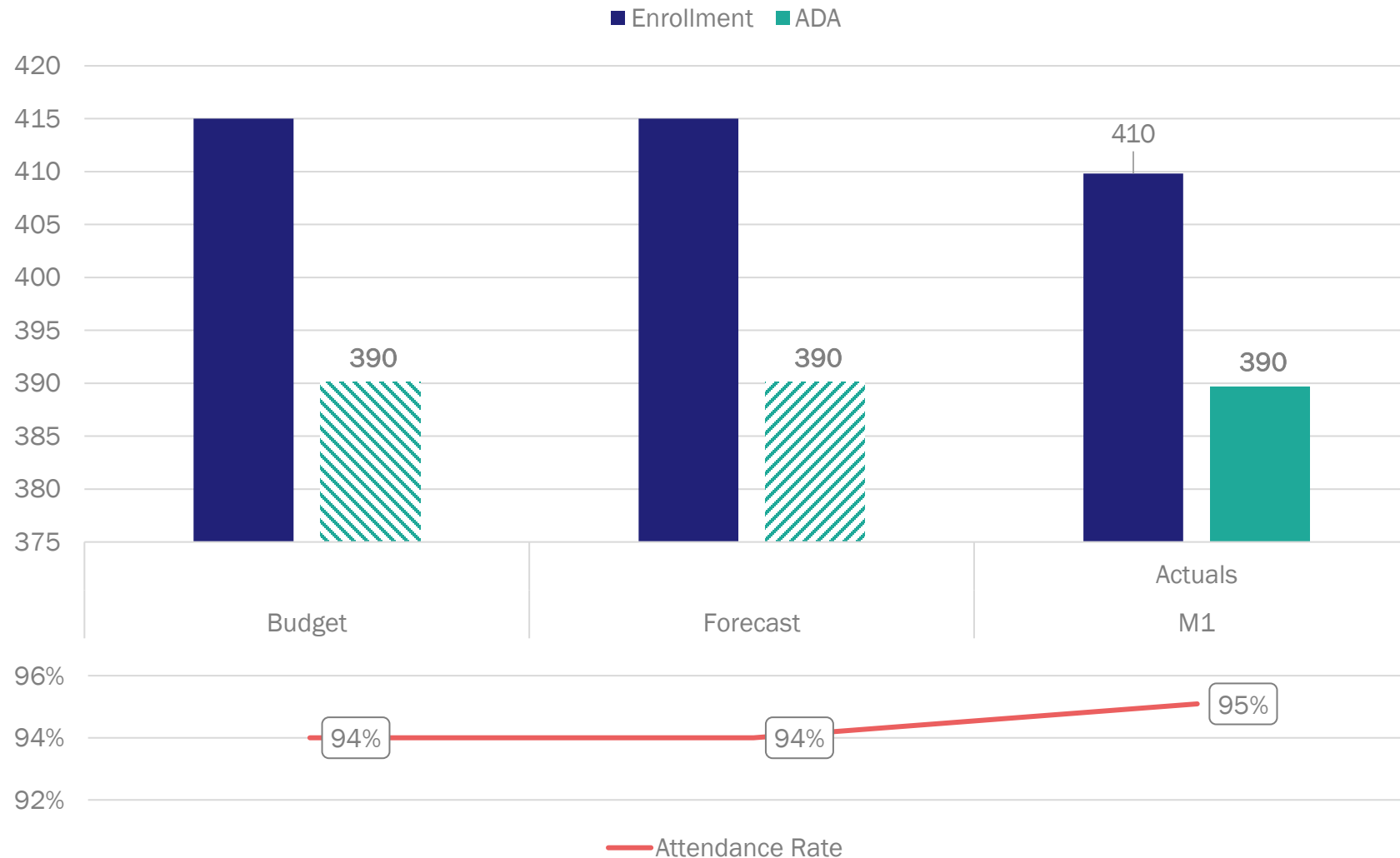
2025-2026



SVA FY26 Enrollment and Attendance



Enrollment at Month 1 is lower than Budget and Forecast, but Attendance is higher



BOA FY26 Enrollment and Attendance

Enrollment and Attendance as of Month 1 both in line with Budget and Forecast



Exhibits

2025-2026



SVA
Income Statement
As of Sep FY2026

	Actual			YTD	Budget & Forecast						
	Jul	Aug	Sep	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs.	Approved Budget v1 vs.	Current Forecast	% Current Forecast
								Current Forecast	Current Forecast	Remaining	Spent
SUMMARY											
Revenue											
LCFF Entitlement	-	144,169	195,530	339,698	4,687,754	4,687,754	4,687,754	-	-	4,348,056	7%
Federal Revenue	-	-	0	0	184,014	184,014	184,014	-	-	184,014	0%
Other State Revenues	-	12,472	12,472	24,945	884,646	1,033,617	1,059,847	26,230	175,201	1,034,902	2%
Local Revenues	1,675	1,755	104	3,533	76,624	76,624	76,624	-	-	73,091	5%
Fundraising and Grants	-	-	1,600	1,600	7,500	7,500	7,500	-	-	5,900	21%
Total Revenue	1,675	158,396	209,706	369,777	5,840,538	5,989,509	6,015,739	26,230	175,201	5,645,962	6%
Expenses											
Compensation and Benefits	109,621	350,713	387,620	847,954	4,307,849	4,400,674	4,392,679	7,995	(84,831)	3,544,725	19%
Books and Supplies	21,027	24,603	8,239	53,870	115,484	115,964	118,827	(2,863)	(3,343)	64,958	45%
Services and Other Operating Expenditures	56,647	18,491	48,645	123,782	1,395,217	1,445,183	1,476,906	(31,723)	(81,689)	1,353,124	8%
Depreciation	-	-	-	-	11,897	11,897	11,897	-	-	11,897	0%
Other Outflows & Amortization	-	-	-	-	-	-	-	-	-	-	
Total Expenses	187,295	393,808	444,503	1,025,606	5,830,447	5,973,719	6,000,310	(26,591)	(169,863)	4,974,704	17%
Net Income	(185,620)	(235,412)	(234,798)	(655,829)	10,091	15,790	15,429	(361)	5,338	671,258	
Fund Balance											
Beginning Balance (Unaudited)					2,275,976	2,275,976	2,278,357				
Net Income					10,091	15,790	15,429				
Ending Fund Balance					2,286,067	2,291,766	2,293,786				
Fund Balance as a % of Expenses					39%	38%	38%				
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%	94.0%	94.0%	0.0%	0.0%		
4-6					94.0%	94.0%	94.0%	0.0%	0.0%		
7-8					94.0%	94.0%	94.0%	0.0%	0.0%		
Average ADA %					94.0%	94.0%	94.0%	0.0%	0.0%		
ADA											
K-3					184.24	184.24	184.24	-	-		
4-6					132.54	132.54	132.54	-	-		
7-8					73.32	73.32	73.32	-	-		
Total ADA					390.10	390.10	390.10	-	-		

SVA
Income Statement
As of Sep FY2026

Actual			YTD	Budget & Forecast								
Jul	Aug	Sep	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	-	144,169	144,169	288,338	3,071,727	2,842,138	2,842,138	-	(229,589)	2,553,800	10%
8012	Education Protection Account Entitlement	-	-	-	-	744,309	973,898	973,898	-	229,589	973,898	0%
8096	Charter Schools in Lieu of Property Taxes	-	-	51,361	51,361	871,717	871,717	871,717	-	-	820,357	6%
SUBTOTAL - LCFF Entitlement		-	144,169	195,530	339,698	4,687,754	4,687,754	4,687,754	-	0	4,348,056	7%
Federal Revenue												
8181	Special Education - Entitlement	-	-	-	-	88,440	88,440	88,440	-	-	88,440	0%
8291	Title I	-	-	-	-	44,948	44,948	44,948	-	-	44,948	0%
8292	Title II	-	-	-	-	8,053	8,053	8,053	-	-	8,053	0%
8294	Title IV	-	-	-	-	10,000	10,000	10,000	-	-	10,000	0%
8296	SRSA Grant	-	-	-	-	32,573	32,573	32,573	-	-	32,573	0%
8297	PY Federal - Not Accrued	-	-	0	0	-	-	-	-	-	(0)	
SUBTOTAL - Federal Revenue		-	-	0	0	184,014	184,014	184,014	-	-	184,014	0%
Other State Revenue												
8381	Special Education - Entitlement (State	-	-	-	-	175,932	175,932	175,932	-	-	175,932	0%
8382	Special Education Reimbursement (State	-	1,659	1,659	3,318	31,095	32,501	32,501	-	1,406	29,183	10%
8550	Mandated Cost Reimbursements	-	-	-	-	8,023	8,023	8,023	-	-	8,023	0%
8560	State Lottery Revenue	-	-	-	-	111,232	144,235	144,235	-	33,003	144,235	0%
8590	All Other State Revenue	-	-	-	-	312,797	456,114	482,344	26,230	169,547	482,344	0%
8591	Prop 28 Arts & Music in Schools	-	3,274	3,274	6,548	58,847	65,477	65,477	-	6,630	58,929	10%
8593	ELO-Program	-	7,539	7,539	15,079	186,720	151,335	151,335	-	(35,385)	136,256	10%
SUBTOTAL - Other State Revenue		-	12,472	12,472	24,945	884,646	1,033,617	1,059,847	26,230	175,201	1,034,902	2%
Local Revenue												
8660	Interest	81	1,755	84	1,919	5,000	5,000	5,000	-	-	3,081	38%
8689	FUA Reimbursement	-	-	-	-	71,624	71,624	71,624	-	-	71,624	0%
8699	All Other Local Revenue	1,594	-	20	1,614	-	-	-	-	-	(1,614)	
SUBTOTAL - Local Revenue		1,675	1,755	104	3,533	76,624	76,624	76,624	-	-	73,091	5%
Fundraising and Grants												
8802	Donations - Private	-	-	20	20	-	-	-	-	-	(20)	
8803	Fundraising	-	-	1,580	1,580	7,500	7,500	7,500	-	-	5,920	21%
SUBTOTAL - Fundraising and Grants		-	-	1,600	1,600	7,500	7,500	7,500	-	-	5,900	21%
TOTAL REVENUE												
		1,675	158,396	209,706	369,777	5,840,538	5,989,509	6,015,739	26,230	175,201	5,645,962	6%

SVA
Income Statement
As of Sep FY2026

Actual				YTD	Budget & Forecast										
								Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent				
Jul	Aug	Sep		Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast								
EXPENSES															
Compensation & Benefits															
Certificated Salaries															
1100	Teachers Salaries	-	102,120	102,120	204,240	1,322,987	1,214,396	1,214,396	-	108,591	1,010,155	17%			
1101	Teacher - Stipends	19,138	17,065	468	36,670	71,732	71,732	71,732	-	-	35,062	51%			
1103	Teacher - Substitute Pay	320	1,254	6,324	7,898	78,023	78,023	78,023	-	-	70,125	10%			
1111	Teacher - Specialist	-	28,746	29,619	58,365	203,355	318,643	312,065	6,578	(108,710)	253,700	19%			
1148	Teacher - Special Ed	4,668	28,771	30,703	64,142	342,997	353,228	353,228	-	(10,231)	289,086	18%			
1150	Teacher - Intervention	-	26,804	25,612	52,416	275,013	291,335	291,335	-	(16,323)	238,919	18%			
1300	Certificated Supervisor & Administrator Salaries	24,844	23,594	22,344	70,782	279,478	284,354	284,354	-	(4,876)	213,572	25%			
SUBTOTAL - Certificated Salaries					48,969	228,354	217,190	494,514	2,573,584	2,611,711	2,605,133	6,578	(31,549)	2,110,619	19%
Classified Salaries															
2100	Classified Instructional Aide Salaries	217	12,256	39,046	51,519	314,161	351,441	351,441	-	(37,279)	299,922	15%			
2103	Classified - Special Education	2,568	7,929	19,072	29,570	211,449	212,669	212,669	-	(1,220)	183,099	14%			
2400	Classified Clerical & Office Salaries	6,408	12,818	14,878	34,103	148,808	149,854	149,854	-	(1,045)	115,750	23%			
2930	Other Classified - Maintenance/grounds	4,140	4,497	4,106	12,742	48,418	50,835	50,835	-	(2,417)	38,093	25%			
2935	Other Classified - Substitute	-	634	4,050	4,684	15,450	15,450	15,450	-	-	10,766	30%			
SUBTOTAL - Classified Salaries					13,334	38,134	81,151	132,619	738,287	780,249	780,249	-	(41,962)	647,629	17%
Employee Benefits															
3100	STRS	6,055	42,111	41,756	89,922	485,825	493,107	491,850	1,256	(6,026)	401,928	18%			
3300	OASDI-Medicare-Alternative	1,733	6,105	9,150	16,988	95,656	99,419	99,323	95	(3,668)	82,335	17%			
3400	Health & Welfare Benefits	34,338	34,921	35,154	104,413	360,408	360,408	360,408	-	-	255,995	29%			
3500	Unemployment Insurance	68	939	587	1,595	17,741	18,539	18,539	-	(798)	16,944	9%			
3600	Workers Comp Insurance	4,994	-	2,499	7,493	33,119	33,920	33,854	66	(735)	26,361	22%			
3900	403b contribution	130	148	132	410	3,230	3,323	3,323	-	(93)	2,913	12%			
SUBTOTAL - Employee Benefits					47,318	84,225	89,278	220,821	995,978	1,008,715	1,007,298	1,417	(11,320)	786,476	22%
Books & Supplies															
4100	Approved Textbooks & Core Curricula Materials	760	226	-	986	11,000	11,000	11,000	-	-	10,014	9%			
4200	Books & Other Reference Materials	116	72	2,183	2,371	6,212	6,212	6,212	-	-	3,841	38%			
4300	Materials & Supplies	-	783	123	906	2,266	2,266	2,276	(10)	(10)	1,370	40%			
4320	Educational Software	15,009	12,167	-	27,175	25,025	25,025	27,175	(2,150)	(2,150)	(0)	100%			
4326	Art	-	-	46	46	14,399	14,399	14,399	-	-	14,353	0%			
4330	Office Supplies	645	1,020	1,469	3,133	9,528	9,528	9,528	-	-	6,394	33%			
4335	PE Supplies	-	96	-	96	1,900	1,900	1,900	-	-	1,804	5%			
4346	Teacher Supplies	65	3,280	3,408	6,753	10,400	10,880	10,880	-	(480)	4,127	62%			
4355	Science	-	-	-	-	600	600	600	-	-	600	0%			
4410	Classroom Furniture, Equipment & Supplies	-	530	-	530	9,270	9,270	9,270	-	-	8,740	6%			
4420	Computers: individual items less than \$5k	4,432	4,985	526	9,943	15,000	15,000	15,000	-	-	5,057	66%			
4430	Non Classroom Related Furniture, Equipment & Supplies	-	809	268	1,077	8,835	8,835	8,835	-	-	7,758	12%			
4710	Student Food Services	-	-	-	-	400	400	400	-	-	400	0%			
4720	Other Food	-	637	216	853	650	650	1,353	(703)	(703)	500	63%			
SUBTOTAL - Books and Supplies					21,027	24,603	8,239	53,870	115,484	115,964	118,827	(2,863)	(3,343)	64,958	45%

SVA
Income Statement
As of Sep FY2026

Actual			YTD	Budget & Forecast									
Jul	Aug	Sep	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	-	28	136	164	1,250	1,250	1,250	-	-	1,086	13%	
5220	Travel and Lodging	-	-	-	-	4,500	4,500	4,500	-	-	4,500	0%	
5225	Travel - Meals & Entertainment	-	-	-	-	659	659	659	-	-	659	0%	
5305	Dues & Membership - Professional	1,367	-	-	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	-	2,300	-	2,300	3,500	3,500	3,500	-	-	1,200	66%	
5525	Utilities - Waste	1,710	-	1,022	2,732	11,557	11,557	11,557	-	-	8,824	24%	
5610	Rent	-	-	-	-	274,284	274,284	274,284	-	-	274,284	0%	
5619	Non-Cash Lease Adjustment	-	-	-	-	(6,410)	(6,410)	(6,410)	-	-	(6,410)	0%	
5809	Banking Fees	-	-	-	-	1,442	1,442	1,442	-	-	1,442	0%	
5812	Business Services	7,219	7,219	7,219	21,656	-	-	-	-	-	(21,656)		
5820	Non-Instructional Consultants	17,749	2,400	735	20,884	2,400	2,400	22,149	(19,749)	(19,749)	1,265	94%	
5824	District Oversight Fees	-	-	-	-	46,878	46,878	46,878	-	-	46,878	0%	
5830	Field Trips Expenses	2,064	-	336	2,400	30,000	30,000	30,000	-	-	27,600	8%	
5833	Fines and Penalties	5	-	-	5	721	721	721	-	-	717	1%	
5836	Fingerprinting	-	-	60	60	600	600	600	-	-	540	10%	
5839	Fundraising Expenses	1,336	-	-	1,336	11,856	11,856	11,856	-	-	10,521	11%	
5845	Legal Fees	-	-	-	-	5,000	5,000	5,000	-	-	5,000	0%	
5851	Marketing and Student Recruiting	319	59	-	378	2,060	2,060	2,060	-	-	1,682	18%	
5854	Consultants - CALPADS	446	446	446	1,339	1,030	1,030	1,030	-	-	(309)	130%	
5857	Payroll Fees	376	577	698	1,650	6,600	6,600	6,600	-	-	4,950	25%	
5858	CMO Services	-	-	-	-	649,023	686,948	688,119	(1,171)	(39,095)	688,119	0%	
5860	Printing and Reproduction	554	1,332	3,072	4,959	25,510	25,510	25,510	-	-	20,551	19%	
5861	Prior Yr Exp (not accrued	-	129	10,674	10,803	-	-	10,803	(10,803)	(10,803)	-	100%	
5863	Professional Development	589	768	-	1,357	30,683	30,683	30,683	-	-	29,326	4%	
5869	Special Education Contract Instructors	3,381	-	6,448	9,829	111,031	111,031	111,031	-	-	101,202	9%	
5875	Staff Recruiting	-	-	150	150	927	927	927	-	-	777	16%	
5877	Student Activities	3,478	81	-	3,559	7,725	7,725	7,725	-	-	4,166	46%	
5878	Student Assessment	-	-	1,181	1,181	5,150	5,150	5,150	-	-	3,969	23%	
5880	Student Health Services	135	286	49	471	1,100	1,100	1,100	-	-	629	43%	
5881	Student Information System	15,518	473	1,453	17,443	4,858	16,000	16,000	-	(11,142)	(1,443)	109%	
5887	Technology Services	-	-	-	-	21,285	21,285	21,285	-	-	21,285	0%	
5893	Transportation - Student	-	1,938	14,858	16,796	114,000	114,000	114,000	-	-	97,204	15%	
5910	Communications - Internet / Website Fees	30	378	30	439	18,708	18,708	18,708	-	-	18,268	2%	
5915	Postage and Delivery	371	78	78	527	1,236	1,236	1,236	-	-	709	43%	
5920	Communications - Telephone & Fax	-	-	-	-	515	515	515	-	-	515	0%	
SUBTOTAL - Services & Other Operating Exp.			56,647	18,491	48,645	123,782	1,395,217	1,445,183	1,476,906	(31,723)	(81,689)	1,353,124	8%
Capital Outlay & Depreciation													
6900	Depreciation	-	-	-	-	11,897	11,897	11,897	-	-	11,897	0%	
SUBTOTAL - Capital Outlay & Depreciation			-	-	-	-	11,897	11,897	11,897	-	-	11,897	0%
Other Outflows & Amortization													
SUBTOTAL - Other Outflows & Amortization			-	-	-	-	-	-	-	-	-	-	
TOTAL EXPENSES													
187,295	393,808	444,503	1,025,606	5,830,447	5,973,719	6,000,310	(26,591)	(169,863)	4,974,704	17%			

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Income Statement
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	Actual			YTD	Budget & Forecast						
	Jul	Aug	Sep	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs.	Approved Budget v1 vs.	Current Forecast	% Current Forecast
								Current Forecast	Current Forecast	Remaining	Spent
SUMMARY											
Revenue											
LCFF Entitlement	-	202,374	255,564	457,938	5,216,212	5,216,212	5,216,212	-	-	4,758,274	9%
Federal Revenue	-	-	-	-	189,757	189,757	189,757	-	-	189,757	0%
Other State Revenues	-	14,328	14,328	28,656	863,975	879,445	879,165	(280)	15,190	850,510	3%
Local Revenues	1,877	1,966	-	3,843	61,000	61,000	61,000	-	-	57,157	6%
Fundraising and Grants	-	1,053	180	1,233	8,500	8,500	8,500	-	-	7,267	15%
Total Revenue	1,877	219,721	270,072	491,670	6,339,444	6,354,914	6,354,634	(280)	15,190	5,862,965	8%
Expenses											
Compensation and Benefits	103,063	374,211	425,466	902,740	4,530,200	4,721,335	4,721,335	-	(191,135)	3,818,595	19%
Books and Supplies	26,190	35,384	22,273	83,847	179,518	179,518	171,689	7,829	7,829	87,842	49%
Services and Other Operating Expenditures	46,680	15,595	33,708	95,983	1,369,434	1,418,266	1,447,745	(29,479)	(78,311)	1,351,761	7%
Depreciation	-	-	-	-	8,439	8,439	8,439	-	-	8,439	0%
Other Outflows & Amortization	-	350	-	350	-	-	-	-	-	(350)	
Total Expenses	175,934	425,540	481,446	1,082,919	6,087,590	6,327,558	6,349,207	(21,650)	(261,617)	5,266,288	17%
Net Income	(174,057)	(205,819)	(211,374)	(591,250)	251,854	27,357	5,427	(21,930)	(246,427)	596,677	
Fund Balance											
Beginning Balance (Unaudited)					1,755,087	1,755,087	1,887,090				
Net Income					251,854	27,357	5,427				
Ending Fund Balance											
Fund Balance as a % of Expenses					33%	28%	30%				
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%	94.0%	94.0%	0.0%	0.0%		
4-6					94.0%	94.0%	94.0%	0.0%	0.0%		
7-8					94.0%	94.0%	94.0%	0.0%	0.0%		
Average ADA %					94.0%	94.0%	94.0%	0.0%	0.0%		
ADA											
K-3					229.36	229.36	229.36	-	-		
4-6					114.68	114.68	114.68	-	-		
7-8					77.08	77.08	77.08	-	-		
Total ADA					421.12	421.12	421.12	-	-		

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Actual			YTD	Budget & Forecast								
Jul	Aug	Sep	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	-	202,374	202,374	404,748	4,190,953	4,190,953	4,190,953	-	-	3,786,206	10%
8012	Education Protection Account Entitlement	-	-	-	-	84,224	84,224	84,224	-	-	84,224	0%
8096	Charter Schools in Lieu of Property Taxes	-	-	53,191	53,191	941,035	941,035	941,035	-	-	887,844	6%
SUBTOTAL - LCFF Entitlement		-	202,374	255,564	457,938	5,216,212	5,216,212	5,216,212	-	-	4,758,274	9%
Federal Revenue												
8181	Special Education - Entitlement	-	-	-	-	91,631	91,631	91,631	-	-	91,631	0%
8291	Title I	-	-	-	-	50,531	50,531	50,531	-	-	50,531	0%
8292	Title II	-	-	-	-	8,670	8,670	8,670	-	-	8,670	0%
8294	Title IV	-	-	-	-	10,000	10,000	10,000	-	-	10,000	0%
8296	SRSA Grant	-	-	-	-	28,925	28,925	28,925	-	-	28,925	0%
SUBTOTAL - Federal Revenue		-	-	-	-	189,757	189,757	189,757	-	-	189,757	0%
Other State Revenue												
8381	Special Education - Entitlement (State	-	-	-	-	180,986	180,986	180,986	-	-	180,986	0%
8382	Special Education Reimbursement (State	-	1,718	1,718	3,436	33,568	35,085	35,085	-	1,518	31,649	10%
8550	Mandated Cost Reimbursements	-	-	-	-	8,309	8,309	8,309	-	-	8,309	0%
8560	State Lottery Revenue	-	-	-	-	120,077	155,704	155,704	-	35,627	155,704	0%
8590	All Other State Revenue	-	-	-	-	231,527	246,527	246,247	(280)	14,720	246,247	0%
8591	Prop 28 Arts & Music in Schools	-	3,359	3,359	6,718	60,188	66,971	66,971	-	6,783	60,253	10%
8593	ELO-Program	-	9,251	9,251	18,501	229,321	185,863	185,863	-	(43,458)	167,361	10%
SUBTOTAL - Other State Revenue		-	14,328	14,328	28,656	863,975	879,445	879,165	(280)	15,190	850,510	3%
Local Revenue												
8660	Interest	-	1,966	-	1,966	1,000	1,000	1,000	-	-	(966)	197%
8689	FUA Reimbursement	-	-	-	-	60,000	60,000	60,000	-	-	60,000	0%
8699	All Other Local Revenue	1,877	-	-	1,877	-	-	-	-	-	(1,877)	
SUBTOTAL - Local Revenue		1,877	1,966	-	3,843	61,000	61,000	61,000	-	-	57,157	6%
Fundraising and Grants												
8803	Fundraising	-	1,053	180	1,233	8,500	8,500	8,500	-	-	7,267	15%
SUBTOTAL - Fundraising and Grants		-	1,053	180	1,233	8,500	8,500	8,500	-	-	7,267	15%
TOTAL REVENUE												
		1,877	219,721	270,072	491,670	6,339,444	6,354,914	6,354,634	(280)	15,190	5,862,965	8%

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Income Statement
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Actual				YTD	Budget & Forecast							
								Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent	
Jul Aug Sep				Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast					
EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	-	131,783	115,476	247,258	1,370,400	1,360,777	1,360,777	-	9,623	1,113,519	18%
1101	Teacher - Stipends	17,713	21,885	4,583	44,180	55,129	55,129	55,129	-	-	10,949	80%
1103	Teacher - Substitute Pay	-	3,576	13,130	16,706	107,400	107,400	107,400	-	-	90,694	16%
1111	Teacher - Specialist	-	23,173	36,597	59,771	265,420	347,943	347,943	-	(82,523)	288,172	17%
1148	Teacher - Special Ed	4,668	27,354	29,230	61,252	329,796	336,687	336,687	-	(6,891)	275,435	18%
1150	Teacher - Intervention	-	18,354	16,308	34,663	248,206	216,897	216,897	-	31,309	182,235	16%
1300	Certificated Supervisor & Administrator Salaries	23,594	23,594	23,594	70,782	283,126	283,127	283,127	-	(0)	212,345	25%
SUBTOTAL - Certificated Salaries		45,974	249,719	238,918	534,611	2,659,478	2,707,960	2,707,960	-	(48,482)	2,173,348	20%
Classified Salaries												
2100	Classified Instructional Aide Salaries	2,572	18,374	50,047	70,992	460,044	560,250	560,250	-	(100,206)	489,258	13%
2103	Classified - Special Education	-	4,588	22,770	27,357	232,736	239,109	239,109	-	(6,372)	211,751	11%
2400	Classified Clerical & Office Salaries	4,870	10,030	12,974	27,874	122,127	135,470	135,470	-	(13,343)	107,596	21%
2930	Other Classified - Maintenance/grounds	4,060	4,300	3,911	12,271	48,418	48,418	48,418	-	-	36,148	25%
2935	Other Classified - Substitute	60	660	5,931	6,650	18,540	18,540	18,540	-	-	11,890	36%
SUBTOTAL - Classified Salaries		11,562	37,951	95,632	145,145	881,866	1,001,787	1,001,787	-	(119,921)	856,643	14%
Employee Benefits												
3100	STRS	5,690	45,668	45,541	96,899	488,920	497,936	497,936	-	(9,016)	401,037	19%
3300	OASDI-Medicare-Alternative	1,552	6,415	10,554	18,520	112,206	122,162	122,162	-	(9,956)	103,642	15%
3400	Health & Welfare Benefits	32,877	33,435	31,505	97,817	330,269	330,269	330,269	-	-	232,451	30%
3500	Unemployment Insurance	66	1,013	637	1,716	18,114	20,346	20,346	-	(2,233)	18,630	8%
3600	Workers Comp Insurance	5,342	-	2,673	8,015	35,413	37,097	37,097	-	(1,684)	29,082	22%
3900	403b contribution	-	10	6	16	3,935	3,778	3,778	-	157	3,762	0%
SUBTOTAL - Employee Benefits		45,527	86,541	90,915	222,984	988,857	1,011,588	1,011,588	-	(22,731)	788,605	22%
Books & Supplies												
4100	Approved Textbooks & Core Curricula Materials	5,346	1,818	8,698	15,862	50,803	50,803	38,803	12,000	12,000	22,941	41%
4200	Books & Other Reference Materials	387	246	2,151	2,784	5,742	5,742	5,742	-	-	2,959	48%
4300	Materials & Supplies	499	385	570	1,455	4,032	4,032	4,032	-	-	2,577	36%
4320	Educational Software	16,920	10,404	-	27,324	25,000	25,000	27,324	(2,324)	(2,324)	0	100%
4325	Instructional Materials & Supplies	-	1,202	443	1,645	1,125	1,125	2,625	(1,500)	(1,500)	980	63%
4326	Art	-	1,182	1,961	3,143	20,000	20,000	20,000	-	-	16,857	16%
4330	Office Supplies	1,494	1,007	1,339	3,840	15,926	15,926	15,926	-	-	12,086	24%
4335	PE Supplies	-	-	86	86	2,000	2,000	2,000	-	-	1,914	4%
4346	Teacher Supplies	1,080	1,812	3,439	6,332	15,000	15,000	15,000	-	-	8,668	42%
4355	Science	-	4,347	641	4,987	5,000	5,000	5,000	-	-	13	100%
4356	Recess Supplies	-	-	170	170	400	400	400	-	-	230	42%
4410	Classroom Furniture, Equipment & Supplies	-	2,398	1,487	3,885	7,500	7,500	7,500	-	-	3,615	52%
4420	Computers: individual items less than \$5k	918	8,997	947	10,862	17,500	17,500	17,500	-	-	6,638	62%
4430	Non Classroom Related Furniture, Equipment & Supplies	-	462	116	578	8,240	8,240	8,240	-	-	7,662	7%
4710	Student Food Services	-	-	-	-	400	400	400	-	-	400	0%
4720	Other Food	(454)	1,125	226	896	850	850	1,197	(347)	(347)	300	75%
SUBTOTAL - Books and Supplies		26,190	35,384	22,273	83,847	179,518	179,518	171,689	7,829	7,829	87,842	49%

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		Actual			YTD	Budget & Forecast					
		Jul	Aug	Sep	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	% Current Forecast Spent
Services & Other Operating Expenses											
5210	Conference Fees	-	-	-	-	100	100	100	-	-	0%
5215	Travel - Mileage, Parking, Tolls	-	38	10	48	300	300	300	-	-	16%
5220	Travel and Lodging	-	-	-	-	2,500	2,500	2,500	-	-	0%
5225	Travel - Meals & Entertainment	-	-	-	-	515	515	515	-	-	0%
5305	Dues & Membership - Professional	1,423	-	-	1,423	750	1,500	1,500	-	(750)	95%
5400	Insurance	-	-	-	-	4,940	4,940	4,940	-	-	0%
5515	Janitorial, Gardening Services & Supplies	-	374	207	581	2,250	2,250	2,250	-	-	26%
5610	Rent	-	-	-	-	317,770	317,770	317,770	-	-	0%
5619	Non-Cash Lease Adjustment	-	-	-	-	(23,876)	(23,876)	(23,876)	-	-	0%
5812	Business Services	7,219	7,219	7,219	21,656	-	-	-	-	-	(21,656)
5820	Non-Instructional Consultants	17,749	2,400	765	20,914	2,400	2,400	22,149	(19,749)	(19,749)	1,235
5824	District Oversight Fees	-	-	-	-	52,162	52,162	52,162	-	-	52,162
5830	Field Trips Expenses	-	-	1,815	1,815	51,444	51,444	51,444	-	-	49,629
5836	Fingerprinting	-	-	73	73	453	453	453	-	-	380
5839	Fundraising Expenses	-	-	-	-	7,210	7,210	7,210	-	-	7,210
5845	Legal Fees	-	-	7,894	7,894	6,628	6,628	9,894	(3,266)	(3,266)	2,000
5851	Marketing and Student Recruiting	312	135	-	447	2,000	2,000	2,000	-	-	1,553
5854	Consultants - CALPADS	446	446	446	1,339	500	500	5,500	(5,000)	(5,000)	4,161
5857	Payroll Fees	395	581	757	1,732	7,407	7,407	7,407	-	-	5,675
5858	CMO Services	-	-	-	-	700,632	741,573	742,836	(1,264)	(42,204)	742,836
5860	Printing and Reproduction	212	595	4,082	4,888	22,111	22,111	22,111	-	-	17,223
5861	Prior Yr Exp (not accrued)	-	505	-	505	7,500	7,500	7,500	-	-	6,995
5863	Professional Development	575	821	-	1,396	50,085	50,085	50,085	-	-	48,689
5869	Special Education Contract Instructors	3,519	-	6,711	10,230	111,031	111,031	111,031	-	-	100,800
5875	Staff Recruiting	42	-	150	192	618	618	618	-	-	426
5877	Student Activities	4,396	1,034	490	5,920	15,000	15,000	15,000	-	-	9,080
5878	Student Assessment	-	-	1,181	1,181	8,659	8,659	8,659	-	-	7,478
5880	Student Health Services	135	692	54	881	2,060	2,060	2,060	-	-	1,179
5881	Student Information System	10,056	473	1,493	12,021	4,858	12,000	12,200	(200)	(7,342)	179
5887	Technology Services	-	-	-	-	8,925	8,925	8,925	-	-	8,925
5910	Communications - Internet / Website Fees	32	32	32	95	1,337	1,337	1,337	-	-	1,242
5915	Postage and Delivery	170	251	331	752	1,055	1,055	1,055	-	-	303
5920	Communications - Telephone & Fax	-	-	-	-	110	110	110	-	-	110
SUBTOTAL - Services & Other Operating Exp.		46,680	15,595	33,708	95,983	1,369,434	1,418,266	1,447,745	(29,479)	(78,311)	1,351,761
Capital Outlay & Depreciation											
6900	Depreciation	-	-	-	-	8,439	8,439	8,439	-	-	8,439
SUBTOTAL - Capital Outlay & Depreciation		-	-	-	-	8,439	8,439	8,439	-	-	8,439
Other Outflows & Amortization											
7999	Uncategorized Expense	-	350	-	350	-	-	-	-	-	(350)
SUBTOTAL - Other Outflows & Amortization		-	350	-	350	-	-	-	-	-	(350)
TOTAL EXPENSES											
		175,934	425,540	481,446	1,082,919	6,087,590	6,327,558	6,349,207	(21,650)	(261,617)	5,266,288
											17%

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	Actual			YTD	Budget & Forecast						
	Jul	Aug	Sep		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	9,201	15,376	14,206	38,783	1,479,656	1,558,520	1,560,955	2,435	81,299	1,522,172	2%
Fundraising and Grants	-	-	-	-	-	-	-	-	-	-	
Total Revenue	9,201	15,376	14,206	38,783	1,479,656	1,558,520	1,560,955	2,435	81,299	1,522,172	2%
Expenses											
Compensation and Benefits	97,926	91,054	90,274	279,254	1,041,903	1,120,767	1,120,767	-	(78,865)	841,513	25%
Books and Supplies	3,496	12,503	2,879	18,878	49,410	49,410	49,410	-	-	30,532	38%
Services and Other Operating Expenditures	61,026	12,252	13,838	87,115	388,343	388,343	390,778	(2,435)	(2,435)	303,662	22%
Depreciation	-	-	-	-	-	-	-	-	-	-	
Other Outflows & Amortization	-	-	-	-	-	-	-	-	-	-	
Total Expenses	162,448	115,809	106,991	385,248	1,479,656	1,558,520	1,560,955	(2,435)	(81,299)	1,175,708	25%
Net Income	(153,247)	(100,433)	(92,785)	(346,464)	(0)	(0)	(0)	(0)	0	346,464	
Fund Balance											
Beginning Balance (Unaudited)					(2,946)	(2,946)	115				
Net Income					(0)	(0)	(0)				
Ending Fund Balance					(2,946)	(2,946)	115				
Fund Balance as a % of Expenses					0%	0%	0%				
KEY ASSUMPTIONS											
Enrollment Summary											
Total Enrolled					-	-	-	-	-		
ADA %											
Average ADA %											
ADA											
Total ADA					-	-	-	-	-		

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Actual				YTD	Budget & Forecast									
								Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent			
Jul	Aug	Sep	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast								
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			9,145	15,376	14,206	38,727	130,000	130,000	130,000	-	-	91,273	30%
8699	All Other Local Revenue			56	-	-	56	-	-	-	-	-	(56)	
8721	CMO Fees Revenue			-	-	-	-	1,349,656	1,428,520	1,430,955	2,435	81,299	1,430,955	0%
SUBTOTAL - Local Revenue				9,201	15,376	14,206	38,783	1,479,656	1,558,520	1,560,955	2,435	81,299	1,522,172	2%
Fundraising and Grants														
SUBTOTAL - Fundraising and Grants				-	-	-	-	-	-	-	-	-	-	
TOTAL REVENUE				9,201	15,376	14,206	38,783	1,479,656	1,558,520	1,560,955	2,435	81,299	1,522,172	2%

CMO
Income Statement
As of Sep FY2026

Actual			YTD	Budget & Forecast								
Jul	Aug	Sep	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	-	10,200	50	10,250	13,524	13,524	13,524	-	-	3,274	76%
1150	Teacher - Intervention	-	532	851	1,383	8,826	9,361	9,361	-	(535)	7,978	15%
1300	Certificated Supervisor & Administrator Salaries	15,861	15,861	17,111	48,832	191,754	191,754	191,754	-	-	142,922	25%
SUBTOTAL - Certificated Salaries		15,861	26,593	18,012	60,465	214,103	214,639	214,639	-	(535)	154,174	28%
Classified Salaries												
2400	Classified Clerical & Office Salaries	26,199	26,689	24,449	77,337	298,939	303,424	303,424	-	(4,485)	226,087	25%
2905	Other Classified - After School	37,378	19,429	30,447	87,255	320,512	387,413	387,413	-	(66,901)	300,158	23%
SUBTOTAL - Classified Salaries		63,577	46,118	54,896	164,591	619,451	690,837	690,837	-	(71,385)	526,245	24%
Employee Benefits												
3100	STRS	3,029	5,079	3,440	11,549	40,894	40,996	40,996	-	(102)	29,447	28%
3300	OASDI-Medicare-Alternative	5,096	3,922	4,422	13,441	50,493	55,961	55,961	-	(5,469)	42,521	24%
3400	Health & Welfare Benefits	5,845	5,944	5,588	17,376	64,348	64,348	64,348	-	-	46,971	27%
3500	Unemployment Insurance	106	256	139	501	6,671	7,325	7,325	-	(654)	6,824	7%
3600	Workers Comp Insurance	1,277	-	639	1,917	8,336	9,055	9,055	-	(719)	7,138	21%
3900	403b contribution	3,134	3,142	3,138	9,414	37,607	37,607	37,607	-	-	28,193	25%
SUBTOTAL - Employee Benefits		18,488	18,343	17,366	54,198	208,348	215,292	215,292	-	(6,944)	161,094	25%
Books & Supplies												
4330	Office Supplies	235	391	326	952	1,326	1,326	1,326	-	-	374	72%
4352	After School Program	3,181	9,494	2,293	14,968	33,660	33,660	33,660	-	-	18,693	44%
4420	Computers: individual items less than \$5k	80	-	-	80	2,754	2,754	2,754	-	-	2,674	3%
4430	Non Classroom Related Furniture, Equipment & Supplies	-	188	143	330	1,020	1,020	1,020	-	-	690	32%
4710	Student Food Services	-	-	-	-	450	450	450	-	-	450	0%
4720	Other Food	-	2,431	118	2,548	10,200	10,200	10,200	-	-	7,652	25%
SUBTOTAL - Books and Supplies		3,496	12,503	2,879	18,878	49,410	49,410	49,410	-	-	30,532	38%

CMO
Income Statement
As of Sep FY2026

		Actual			YTD	Budget & Forecast					
		Jul	Aug	Sep	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	% Current Forecast Spent
Services & Other Operating Expenses											
5210	Conference Fees	-	-	-	-	12,240	12,240	12,240	-	-	0%
5215	Travel - Mileage, Parking, Tolls	-	142	389	530	4,162	4,162	4,162	-	-	13%
5220	Travel and Lodging	-	-	280	280	12,750	12,750	12,750	-	-	2%
5225	Travel - Meals & Entertainment	-	-	-	-	1,530	1,530	1,530	-	-	0%
5305	Dues & Membership - Professional	-	2,000	150	2,150	10,437	10,437	10,437	-	-	21%
5400	Insurance	45,777	5,874	-	51,651	50,497	50,497	51,651	(1,154)	(1,154)	100%
5515	Janitorial, Gardening Services & Supplies	193	212	1,204	1,609	2,520	2,520	2,520	-	-	64%
5535	Utilities - All Utilities	361	603	469	1,432	3,308	3,308	3,308	-	-	43%
5610	Rent	2,000	1,000	1,000	4,000	12,240	12,240	12,240	-	-	33%
5615	Repairs and Maintenance - Building	-	-	-	-	684	684	684	-	-	0%
5619	Non-Cash Lease Adjustment	-	-	-	-	(373)	(373)	(373)	-	-	0%
5803	Accounting Fees	-	-	5,186	5,186	26,417	26,417	26,417	-	-	20%
5809	Banking Fees	246	397	327	970	2,000	2,000	2,000	-	-	49%
5812	Business Services	-	-	151	151	181,913	181,913	181,913	-	-	0%
5820	Non-Instructional Consultants	535	-	297	832	2,305	2,305	2,305	-	-	36%
5830	Field Trips Expenses	1,155	-	-	1,155	-	-	1,155	(1,155)	(1,155)	100%
5836	Fingerprinting	-	-	-	-	110	110	110	-	-	0%
5845	Legal Fees	-	988	80	1,067	20,400	20,400	20,400	-	-	5%
5848	Licenses and Other Fees	-	5	-	5	27	27	27	-	-	19%
5851	Marketing and Student Recruiting	100	-	-	100	765	765	765	-	-	13%
5857	Payroll Fees	10,638	171	192	11,001	16,751	16,751	16,751	-	-	66%
5860	Printing and Reproduction	2	186	692	879	3,308	3,308	3,308	-	-	27%
5861	Prior Yr Exp (not accrued)	-	37	144	181	55	55	181	(126)	(126)	100%
5863	Professional Development	-	196	3,000	3,196	7,140	7,140	7,140	-	-	45%
5875	Staff Recruiting	17	-	-	17	2,040	2,040	2,040	-	-	1%
5877	Student Activities	-	-	-	-	935	935	935	-	-	0%
5910	Communications - Internet / Website Fees	-	218	218	437	11,967	11,967	11,967	-	-	4%
5915	Postage and Delivery	5	191	9	204	1,734	1,734	1,734	-	-	12%
5920	Communications - Telephone & Fax	-	33	50	83	485	485	485	-	-	17%
SUBTOTAL - Services & Other Operating Exp.		61,026	12,252	13,838	87,115	388,343	388,343	390,778	(2,435)	(2,435)	22%
Capital Outlay & Depreciation											
SUBTOTAL - Capital Outlay & Depreciation		-	-	-	-	-	-	-	-	-	
Other Outflows & Amortization											
SUBTOTAL - Other Outflows & Amortization		-	-	-	-	-	-	-	-	-	
TOTAL EXPENSES		162,448	115,809	106,991	385,248	1,479,656	1,558,520	1,560,955	(2,435)	(81,299)	25%

The Academies CMO
Monthly Cash Forecast
As of Sep FY2026

	2025-26												
	Actuals & Forecast												Forecast
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Forecast	Nov Forecast	Dec Forecast	Jan Forecast	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast	
Beginning Cash	5,570,956	5,293,594	5,266,709	4,932,009	4,748,045	4,472,770	4,214,196	4,277,622	4,107,239	3,824,533	4,037,135	3,889,138	
REVENUE													
LCFF Entitlement	-	346,543	451,094	1,097,136	763,179	763,179	1,027,435	763,179	783,626	1,176,667	777,906	777,906	9,903,966
Federal Revenue	-	-	-	28,925	33,050	-	-	33,050	-	-	33,050	180,071	373,771
Other State Revenue	-	26,800	26,800	107,138	39,652	120,354	71,837	128,569	29,288	80,389	155,502	247,158	1,939,012
Other Local Revenue	12,752	19,097	14,310	9,982	9,982	9,982	9,982	9,982	9,982	9,982	9,982	1,572,561	1,698,579
Fundraising & Grants	-	1,053	1,780	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	16,000
TOTAL REVENUE	12,752	393,493	493,984	1,244,643	847,326	894,978	1,110,717	936,243	824,359	1,268,501	977,904	2,779,160	13,931,328
EXPENSES													
Certificated Salaries	110,804	504,666	474,120	503,312	500,589	513,246	478,083	487,065	487,065	482,574	487,065	499,140	5,527,731
Classified Salaries	88,472	122,203	231,680	241,795	239,479	208,907	178,334	239,479	239,479	208,907	265,229	208,907	2,472,872
Employee Benefits	111,334	189,109	197,560	200,753	191,072	190,861	199,491	190,603	190,603	183,801	190,815	198,175	2,234,178
Books & Supplies	50,713	72,490	33,391	14,831	20,604	22,044	22,574	20,670	21,109	19,316	21,489	20,245	339,926
Services & Other Operating Expenses	164,353	46,338	96,190	110,499	131,534	131,534	129,786	129,786	129,786	122,280	122,280	1,883,857	3,315,428
Capital Outlay & Depreciation	-	-	-	3,804	1,695	1,695	1,695	1,695	1,695	1,695	1,695	4,669	20,336
Other Outflows	-	350	-	(350)	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	525,676	935,156	1,032,941	1,074,645	1,084,973	1,068,287	1,009,964	1,069,299	1,069,738	1,018,572	1,088,574	2,814,993	13,910,472
Operating Cash Inflow (Outflow)	(512,924)	(541,663)	(538,957)	169,998	(237,647)	(173,309)	100,753	(133,055)	(245,379)	249,929	(110,670)	(35,833)	20,856
Accounts Receivable	939,305	571,338	171,149	89,204	-	-	301	301	301	301	301	1,602	-
Other Current Assets	91,582	-	(400)	(858)	-	-	-	-	-	-	-	-	-
Fixed Assets	-	-	-	3,804	1,695	1,695	1,695	1,695	1,695	1,695	1,695	4,669	-
Accounts Payable	(580,951)	(104,887)	9,633	(144,648)	(59,571)	(59,571)	(59,571)	(59,571)	(59,571)	(59,571)	(59,571)	(59,571)	-
Other Current Liabilities	21,190	21,308	(4,272)	(321,712)	-	(47,636)	-	-	-	-	-	(62,551)	-
Summer Holdback	(235,564)	27,019	28,146	20,247	20,247	20,247	20,247	20,247	20,247	20,247	20,247	20,247	-
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	(200,000)	-
ROU Long-Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	(200,000)	-
Ending Cash	5,293,594	5,266,709	4,932,009	4,748,045	4,472,770	4,214,196	4,277,622	4,107,239	3,824,533	4,037,135	3,889,138	3,357,702	

The Academies CMO
Balance Sheet
As of Sep FY2026

	Jun FY25				Sep 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	2,733,678	2,530,544	(332,212)	4,932,009	1,581,866	2,112,335	(336,499)	3,357,702
Accounts Receivable	1,047,781	873,078	61	1,920,920	94,768	144,299	61	239,128	1,359,862	934,220	(0)	2,294,082
Other Current Assets	43,073	47,074	577	90,724	196	204	(858)	(458)	196	204	-	400
Fixed Assets	154,372	29,217	-	183,589	154,372	29,217	-	183,589	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	9,375	9,702,755	4,696,462	4,996,918	9,375	9,702,755
TOTAL ASSETS	8,796,929	8,620,268	52,748	17,469,944	7,679,476	7,701,181	(322,634)	15,058,023	7,780,860	8,064,454	(326,124)	15,519,191
LIABILITIES & EQUITY												
Accounts Payable	632,093	295,365	33,825	961,282	263,597	15,247	6,234	285,077	47,515	69,690	(335,686)	(218,482)
Other Current Liabilities	228,156	155,364	10,153	393,674	246,223	177,194	8,482	431,899	-	-	-	-
Summer Holdback	137,938	97,866	(240)	235,564	26,744	28,317	105	55,166	119,175	117,665	552	237,392
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	2,270,992	1,528,856	(2,946)	3,796,902	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	7,365	358,234	3,061	368,660	(655,829)	(591,250)	(346,464)	(1,593,543)	15,429	5,427	(0)	20,856
TOTAL LIABILITIES & EQUITY	8,796,929	8,620,268	52,748	17,469,944	7,679,476	7,701,181	(322,634)	15,058,023	7,780,860	8,064,454	(326,124)	15,519,191



ENCLOSURE #8

ENCLOSURE SUMMARY

Consideration of Approval of FINAL REVISION BP 12-001 Financial Policies and Procedures

FROM: Karin Aure

DATE: 10/21/2025

BACKGROUND: Final draft of BP 12-001 Financial Policies and Procedures which includes all edits requested at the previous board meeting.

SUPERINTENDENT'S RECOMMENDATION: Approve.

THE ACADEMIES

CHARTER MANAGEMENT ORGANIZATION



Board Policy 12-001

Fiscal Policies and Procedures

of

The Academies

Charter Management Organization

This policy was formally adopted at a meeting of The Academies Charter Management Organization Board of Directors on August 16, 2017.

Amended on July 22, 2020.

Amended on October 21, 2025.

Alex Tietjen, Board Secretary

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INTRODUCTION

The purpose of The Academies Charter Management Organization's fiscal policies is to outline internal control policies that provide The Academies with the foundation to properly safeguard its assets, implement and monitor internal policies, ensure compliance with state and federal laws and regulations, and produce timely and accurate financial reports. Additionally, as a publicly supported entity, The Academies has a responsibility to ensure the public's confidence in the integrity of the school's activities.

It is the intent of these fiscal policies to implement both the letter and spirit of all applicable State and Federal regulations regarding the expenditure of, and accounting for, public funds. These fiscal policies may need to be modified as The Academies develops and regulations change. The Board of Directors reviews the policy annually and approves the fiscal policies of the organization as needed.

Definitions of terms used in this document

The Academies Charter Management Organization is the legal entity that operates Blue Oak Academy and Sycamore Valley Academy (charter schools). For the purposes of this document, it may be referred to as "The Academies" or "TACMO."

The Governing Board ("Board of Directors" or "Board") is the managing entity of all of The Academies' activities and affairs, as outlined in The Academies' bylaws.

Superintendent is defined as the chief executive officer and instructional leader for both schools.

School Site Administrator is defined as the site Principal or, in his or her absence, the Administrative Designee or Superintendent.

Payroll Manager is the employee assigned by the Superintendent to process payroll.

School Site Office Staff is defined as an administrative position or team, assigned specific responsibilities related to fiscal policies by the Superintendent, Principal, or Operations Director. This may be an Office Assistant or Administrative Assistant.

Back Office Provider is defined as the contracted financial support services company.

CMO Home Office is the central services group of The Academies, supporting operations, compliance, human resources, payroll, benefits, employee clearances, facilities, information technology, accounts payable, development, communications, and finance.

Overview

The Governing Board of the School has reviewed and adopted the following policies to ensure the most effective use of the funds of the Schools to support the mission and to ensure that the funds are budgeted, accounted for, expended, and maintained appropriately.

The Governing Board formulates financial policies, delegates administration of the policies to the Superintendent and reviews operations and activities on a regular basis.

The Superintendent has responsibility for all operations and activities related to financial management of the School.

Financial duties and responsibilities must be segregated so that no one employee has sole control over cash receipts, disbursements, payroll, and reconciliation of bank accounts.

The Schools intend to comply with all restrictions and regulations for the funds it receives.

All documentation related to financial matters will be completed by computer or in ink.

The Governing Board will commission an annual financial audit by an independent third-party auditor who will report directly to them. The Governing Board will approve the final audit report, and a copy will be provided to the charter-granting agency. Any audit exceptions and/or deficiencies will be resolved to the satisfaction of the Governing Board and the charter-granting agency.

The Governing Board may appoint someone to perform the Superintendent's responsibilities in the case of his/her absence.

Annual Financial Audit Process

The Governing Board will appoint an audit committee by January 1 to select an auditor by March 1 prior to year-end (June 30th) in every year where the selection of an auditor is needed. In those years where a multi-year contract with an audit firm is already in place, such a committee need not be appointed.

Any person with expenditure authorization or recording responsibilities within the school may not serve on the committee.

The committee will solicit bids and contract options for the services of an independent certified public accountant to perform an annual fiscal audit and present these to the full Board for formal selection/hire. The contracted independent certified public accountant cannot perform the annual fiscal audit for more than five consecutive years without rotating the audit partner every five years.

The audit shall include, but not be limited to:

- An audit of the accuracy of the financial statements
- An audit of the attendance accounting and revenue accuracy practices
- An audit of the internal control practices

Good Faith Bidding Process

All purchasing, including contracts, at or over \$20,000, or lesser amount if required by funding entity, must include documentation of a good faith effort to secure the lowest possible cost for comparable goods or services for Board approval. The school will solicit price quotes from at least two qualified prospective vendors and shall endeavor to include three or more qualified vendors whenever possible. The price quotes must be in writing and must include the name and phone number of the agency providing the quote with specific details of the service(s) or item(s) quoted for purchase. Price quotes and selection justification must be retained for a period of three (3) years.

PURCHASING

Purchasing Policy

Site level purchases under \$7,500 must be approved by a Principal and all expenses at or over \$7,500 must be approved by the Superintendent. See section below on proper documentation.

The Principals and/or Superintendent may authorize expenditures. Consistent with the Good Faith Bid Process, the Superintendent must sign related contracts within the approved budget. The Superintendent must review and approve all expenditures. This will be done via the following process:

1. On a weekly basis, Principals review purchase requests in our online purchase request system and approve or deny said requests within the system, based on whether these fit within the budget and/or assist with Mission/Vision attainment. Principals should consider the amount budgeted for this line item (or type of purchase), as well as the overall financial bottom-line when deciding whether to approve purchase requests. (See also "Approval Guidance" below.)
2. On a weekly basis, School Site Office Staff place the approved orders with vendors.
3. When materials arrive, School Site Office Staff indicates this in the same online purchasing system, which creates a record that these were received in their entirety and in good working order.
4. School Site Office Staff then distributes materials as intended.
5. When invoices arrive, School Site Office Staff uses our Accounts Payable stamp to code each expense. On a weekly basis, School Site Office Staff meets with the Principal to approve invoices in batches.
6. Principals review coded invoices and check the following before approving invoices for payment:

- a. that materials were received in good working order
 - b. that account codes are correct (If incorrect, Principals replace with correct codes.)
 - c. that the purchase is justified by the budget and there is adequate cash to make such a payment
 - d. See also "Approval Guidance" section below.
7. If approvable, Principals approve these by adding their initials to the coding stamp. If not approvable (see 6. a or c.) Principals communicate their reasoning to the School Site Office Staff for his/her follow up.
8. On a weekly basis, School Site Office Staff forwards the approved invoice batch on to the Administrative Assistant for synthesis and presentation to the Superintendent.
9. On a weekly basis, the Administrative Assistant handles steps 2-5 for all purchases made on behalf of the CMO Home Office. After School Site Office Staff have submitted their weekly invoice batches to the Administrative Assistant, he/she adds the invoices that were billed to the CMO Home Office to the school site invoices and presents this to the Superintendent for review and approval.
10. The Superintendent reviews and approves these, or communicates the needed follow up to the Administrative Assistant. CMO Home Office invoices and school site invoices over \$7,500 will receive the Superintendent's initials in the invoice coding stamp when approved.
11. The Superintendent will direct the Administrative Assistant to submit the batch to the Back Office Provider for payment.
12. Within the regular monthly Board meetings, in the Consent Agenda, a monthly check register will be provided to the Board, which lists all checks written since the last check register was provided. The check register includes check #, payee, date, and amount. The Board approves the entire Consent Agenda including the check register report.
13. Expenditures at or over \$20,000 require separate Board approval, with the exception of routine operational expenditures that are within 5% of previous costs.

In the event that the Board has approved an annual contract in the budget for a vendor and the School will pay the vendor(s) throughout the year, the Superintendent will approve the expense(s). *Example: Board approved health and welfare program expenses.*

For further guidance about the purchasing process, see Bank Check Authorization section below.

Purchase Orders

- Purchase order forms, authorizing the purchase of items at or above \$250, must be approved by the Principal for school site expenditures.
- All Purchase order forms authorizing a purchase at or over \$7,500 must be approved by the Superintendent and either the site principal or another signer on the account (Board member).
- Purchase orders in any amount for CMO purposes will be approved by the Superintendent.

Purchasing Proper Documentation

All financial records are maintained by the CMO Office in chronological order, organized by fiscal year.

The following documentation must be on file for all approved purchases:

- Proof that the purchase was approved in advance of being made:
 - an approved/signed Purchase Order form (while not required for purchases under \$250, it is recommended that Purchase Orders be completed for all purchases), or
 - a Principal or Superintendent approval indicated in our online purchase requesting system
- Proof that the purchase was made (original sales receipt from store, online order summary or invoice from the vendor)
- Proof that the item was received (packing slips(s), if mailed, or online purchasing system records indicating item was received and distributed)
- W-9 for new vendors and contract if applicable

Approval Guidance

When approving purchases Principal and/or Superintendent must:

- Determine if the expenditure is budgeted.
- Determine if funds are currently available for expenditures (i.e. cash flow).
- Determine if the expenditure is allowable under the appropriate revenue source.
- Determine if the expenditure is appropriate and consistent with the School's vision and mission, approved charter, school policies and procedures, and any related laws or applicable regulations.
- Determine if the price is competitive and prudent. See above section on good faith bid process.
- Determine if proper documentation exists to support the purchase (see section above on proper documentation).

Individuals who use personal funds to make unauthorized purchases will not be reimbursed. Authorized purchases will be promptly reimbursed by a bank check upon receipt of appropriate documentation of the purchase. See above section on proper documentation.

Credit Card Policy

The Superintendent may authorize an individual to have and/or use a school credit card to make an authorized purchase on behalf of a school or the CMO Home Office, consistent with this credit card policy.

The credit card must be kept either with the person whose name is on the card or under locked supervision in the Principal or Superintendent's office.

- Credit cards will bear the names of both The Academies and the cardholder's name.

- All credit accounts will be Board approved.
- Debit cards are not allowed.
- A credit card is a last resort form of payment when the check system is inappropriate.
- Credit card holder abides by and signs the credit card acknowledgment form (Appendix A)

Petty Cash

Petty cash shall be issued on an as-needed basis. In the event that petty cash is necessary to issue, this petty cash policy must be followed. All petty cash requests must be submitted by a Principal in writing to the Superintendent. A Petty Cash Agreement (Appendix B) must be signed by the recipient of the cash and the Principal requesting the petty cash.

Terms of acceptance of petty cash include:

- Recipient will be held responsible as “custodian” for any funds not used or improperly accounted for.
- If any purchases are made, a receipt or invoice must be obtained.
- If any items are shipped, recipient must remit copies of the packing slips.
- If any of the above documentation is missing, recipient will be held responsible for either obtaining replacement copies, or remitting funds in the amount of the purchase price for the missing item.
- All funds not spent upon completion of the event must be immediately remitted to the Operations Director for deposit within 48 business hours.
- No more than \$500 will be issued in petty cash without additional support as required by the Superintendent.
- All petty cash shall be kept under lock and key at all times when such cash is not under direct supervision/ immediate use by the same staff member to whom the cash was issued.

Leases

All lease agreements will be evidenced by a lease or sublease agreement approved by the Governing Board and signed by the Superintendent. The agreement will identify all the terms and conditions of the lease.

Contracts

The Principal must approve all spending up to \$7,500 for the school site. The Superintendent must approve all spending at or over \$7,500, as directed by the Board of Directors. The Board must approve all spending at or over \$20,000, with the exception of routine operational contracts that are within 5% of previous costs.

Contracts for goods and services \$20,000 or more on an annual basis must be approved by a majority vote of the TACMO Board of Directors.

Competitive bids will be obtained where required by law or otherwise deemed appropriate and in the best interests of the school. In general, contracts exceeding \$50,000 shall be let after a bidding process of sufficient duration to ensure competition. However, a Principal or the Superintendent may make a finding to the Board for sole sourcing a contract exceeding \$50,000; in this case, the Board of Directors may approve the contract in arrears at the time of contract execution. (The basis for such a finding may include: time/urgency issues; the absence of competitors; high service/quality from a particular contractor).

Bid tabulations shall be presented to the Board of Directors along with a recommendation for action. The Board reserves the right to select whichever vendor it deems most prepared to provide the required goods/ services without regard to the low bidder being the automatic selection.

Consideration will be made of in-house capabilities to accomplish services before contracting for them.

The CMO Office will keep and maintain a contract file evidencing the competitive bids obtained (if any) and the justification of need for any contracts at or over \$20,000. See above section on Good Faith Bidding process.

Written contracts clearly defining work to be performed will be maintained for all contract service providers (i.e. consultants, independent contractors, subcontractors).

Contract service providers must show proof of being licensed and bonded, if applicable. Adequate liability insurance and worker's compensation coverage must be provided by the contract service providers or the Schools during the life of the contract. This must be approved by the Operations Director. The Superintendent or Operations Director may also require that contract service providers list the schools and TACMO as an additional insured.

The CMO Office must keep an up-to-date and valid vendor file for all vendors. This may include, but is not limited to, a résumé, W-9, proof of insurance(s), clearance of a negative TB test and finger printing with the Department of Justice, or any other item required by compliance regulation.

If the contract service provider is a sole proprietor or a partnership (including LP, and LLP), CMO Office will obtain a W-9 from the contract service provider and any health or safety clearances deemed necessary prior to submitting any requests for payments to the Back Office provider.

Contract service providers will be paid in accordance with approved contracts as work is performed.

The Superintendent and/or Principal will be responsible for ensuring the terms of the contracts are fulfilled.

Potential conflicts of interest will be disclosed upfront, and the Superintendent, Principal and/or Member(s) of the Governing Board with the conflict will excuse themselves from discussions and from voting on the contract.

ACCOUNTS PAYABLE

Accounts Payable Proper Documentation

Invoices

The following supporting documentation must be submitted in order for invoices to be approved for payment:

- Approved purchase order form, when applicable, or Principal approval visible in “One Stop Shop,” the organization’s internal digital purchasing approval system
- Proof that the purchase was made (original receipt from store/online order summary or invoice from the vendor)
- Proof that the item is received (packing slip(s) if mailed, or signed off)
- W-9 for new vendors and contract, if applicable

Reimbursements

All approved reimbursements must have original receipts attached to the TACMO reimbursement form, with an itemized list of expenses and the individual’s current contact information. The employee and the Principal and/or Superintendent must sign expense reimbursement reports. Reimbursements are approved by Principals or Superintendent for all site/CMO staff; the Superintendent’s expense reimbursement report must be approved by a member of the Board. All reimbursements are submitted to the Back Office provider and processed with invoice batches weekly for payment.

Direction is provided to employees for the proper submission of reimbursement requests in the “Employee Expense Reimbursement How To” publication, attached here as Appendix C.

The same spending thresholds apply for reimbursements: purchases under \$7,500 must be approved by a Principal, all expenses at or above \$7,500 must be approved by the Superintendent and all expenses at or above \$20,000 must also be approved by the Board.

Bank Check Authorization

The School Site Office Staff or CMO Office will review each invoice, attach all supporting documentation, and verify that the specified services and/or goods were received. When receiving tangible goods from a vendor, the person designated to receive deliveries should trace the merchandise to the packing list, note any discrepancies, and notify the vendor if follow up is needed until any discrepancy is remedied.

All original invoices with complete supporting documentation (see above) will immediately be forwarded to the Principal and/or Superintendent for approval. The Superintendent must approve all school site expenditures at or above \$7,500. In the event that the Superintendent is unavailable, the Treasurer, Chairperson or Vice-Chairperson of the Governing Board may approve expenditures upon the recommendation of staff.

The School Site Office Staff will stamp each invoice and assign accounting codes (noting the specific budget line item that is to be charged for the specified expenditures), and allocate the expense to any of the three entities within The Academies (Sycamore Valley Academy, Blue Oak Academy, or The Academies CMO). The School Site Office Staff will check that these purchases were approved by Principals either through the Purchase Order process or through “One Stop Shop” prior to batching and forwarding these to the CMO Home Office. If any invoice is received that cannot be verified through AP Proper Documentation (see above), that invoice is emailed to the CMO Home Office for review with a note from School Site Office Staff indicating this is an “unverified invoice.” The CMO Home Office will work with and communicate with School Site Office Staff to determine what is needed.

The Administrative Assistant (staff of the CMO Home Office) will review the invoice batches from the School Site Office for coding and allocation, correcting any errors found, and merging the CMO Home Office paper invoices with the rest to form one weekly batch for TACMO for Superintendent’s review. The Superintendent will check all invoices for proper coding and entity allocation (SVA, BOA, or CMO) and must approve all expenditures at or over \$7,500, as directed by the Board of Directors. Any invoice at or above \$20,000 must additionally have Board approval prior to processing, with the exception of routine operational invoices that are within 5% of previous costs.

The Back Office provider will receive the invoice batch, with each properly coded and entity allocation indicated (SVA, BOA, or CMO). The Back Office provider will process these and generate an “Invoice Approval Report” that summarizes the entire batch. The Superintendent approves these Invoice Approval Reports, which directs the Back Office provider to release the checks for payment, except all of those expenses that exceed \$7,500. For these, any two of the following – Superintendent, Chairperson of the Board, Vice-Chairperson of the Board or Treasurer – will provide approval to the Back Office provider before a check is released, and the same two approvers will co-sign any check in excess of \$7,500.

The CMO Office shall be aware of invoice due dates to avoid late payments. Vendors and suppliers are paid as their payment terms require, taking advantage of any discounts offered. The Back Office provider will then process the invoices with sufficient supporting documentation/ approval.

The Superintendent may authorize the Back Office provider to pay recurring expenses (e.g. utilities) without further signature on the invoice when dollar amounts fall within the Board-approved budget by completing a recurring expense form. A list of the vendors and the dollar

range for each vendor must be provided to the Back Office provider in writing and updated on an as-needed, but no less than annual, basis.

In the event that the Superintendent is unavailable to provide direction or authorization as outlined above, the Treasurer, Chairperson of the Governing Board or Vice-Chair of the Governing Board may fulfill the duties of Superintendent upon the recommendation of staff.

The Back Office provider will record the check transaction(s) into the appropriate check register and in the general ledger.

The Back Office provider will distribute the checks and vouchers as follows:

- Original – mailed or delivered to payee
- Duplicate or voucher – filed by Back Office provider.
- Voided checks will have VOID written in ink or stamped void. The original check will be attached to the duplicate and forwarded to the Back Office provider that will attach any other related documentation as appropriate.

Hand Bank Checks

It is current practice not to maintain paper bank checks on school site campuses or at the CMO Home Office. However, the Board authorizes the Superintendent to maintain hand bank checks under the following circumstances, should the Superintendent determine it is to the advantage of the organization.

The Superintendent will be responsible for all hand bank checks and will keep them secured under lock and key. When there is a need to generate a hand bank check, the Superintendent will send appropriate approved documentation to the Back Office provider. This documentation includes a copy of the completed hand bank check, check stub, and related documentation (see proper documentation section above).

Any two of the following – Superintendent, Chairperson of the Board, Vice-Chairperson of the Board or Treasurer – may co-sign checks in excess of \$7,500 for all non-recurring items.

Any two Board-approved school bank account signers may sign bank checks within established limitations. See section below on Financial Institutions.

Checks may not be written to “cash” or “bearer”. The accounting Back Office will record the check transaction(s) into the appropriate check register and in the general ledger.

Bank Reconciliation

The Back Office provider has view-only online bank account access and view or download e-statements from the School’s online banking system(s) at any time.

Any discrepancies regarding the paid checks or any checks over six (6) months will be researched and if applicable deleted from the accounting system. The Back Office provider accountant will prepare the bank reconciliation, verifying the bank statements and facilitating any necessary reconciliation.

The Back Office provider accountant will compare the reconciled bank balance to the cash in the bank account and to the general ledger, immediately reporting any material discrepancies to the Back Office provider client manager or point assigned to the organization, and to the Superintendent.

The Back Office provider accountant will prepare a monthly summary report to be approved by the accounting Back Office point assigned to the school.

ACCOUNTS RECEIVABLE: DEPOSITS

Account Receivable Proper Documentation

Documentation will be maintained for accounts receivable and forwarded to the accounting Back Office. See above section on proper documentation.

- All checks and cash received by the school must be recorded with budget code identified.
- All bank deposit slips must be forwarded to the accounting Back Office within one week of bank deposit.
- Copies of checks and all supporting documentation must be kept on file at school office in a locked cabinet and forwarded to the accounting Back Office weekly.
- Supporting paperwork for grants must be kept on file at school office in a locked cabinet and forwarded to Superintendent and accounting Back Office within one week of receiving.
- All credit card funds must be reconciled monthly to ensure all online funds are processed accurately and coded properly to the budget.
- Accounts receivable will be recorded by the accounting Back Office in the general ledger and collected on a timely basis.

Deposit Back Up

The following supporting documentation must be submitted with all deposits to the accounting Back Office:

- Deposit log with each payment itemized and coded accurately
- Deposit recap approved by Principal/Superintendent
- Original bank deposit slip
- Copies of all checks and payment/donation documentation

Lock Box Policy

- Lock boxes are kept locked and secured at school site front office desk locations 100% of the time.
- Funds in lock box are recorded & verified weekly by two staff members.
- Cash & checks are recorded accurately to budget code.
- Supporting paperwork for any funds is submitted to the accounting Back Office.
- Lock box forms are available 100% of the time for parents to complete.

Cash Receipts (Cash and Checks)

For each fundraising or other event in which cash or checks will be collected, a Volunteer Coordinator will be designated to support the School Site Office Staff in collecting and tracking all cash and checks for the purpose of the fundraising activity.

- The Volunteer Coordinator will sign a confidentiality agreement with the school.
- The Volunteer Coordinator will record each transaction in a deposit log on campus, under the supervision of the School Site Office Staff, weekly until a majority of funds for the designated activity have been collected.
- All cash received must have a corresponding receipt copy; original receipt must be given to person making a payment or donation. Receipt will list the amount, date, and reason for the payment or donation.
- Receipts for checks will be distributed to all donors who donate \$250 or more to the School.
- Receipts for cash will be distributed for each cash transaction at the time of sale. Record will be kept on file in school site office.
- For weekend events, the cash, checks, deposit log, and deposit summary must be given to the School Site Office Staff by the end of the next school day, who will immediately put the funds in a secure, locked location.
- Both the Volunteer Coordinator and the School Site Office Staff will count the deposit and verify the amount of the funds in writing.
- Cash/checks dropped off at the school office will be placed directly into a lock box by the person dropping off the cash/checks.
- All cash received must have a corresponding receipt copy; original receipt must be given to person making a payment or donation. Receipt will list the amount, date, and reason for the payment or donation.
- All funds are deposited into the lock box in a sealed envelope, along with any notes, forms, or other descriptions of how the funds are to be used.
- The School Site Office Staff and one other staff member will jointly open the lock box to verify the cash/check amounts, and sign off on the amounts received.
- The lock box will be emptied at least once per week, corresponding to days when deposits are made and twice weekly during periods of heavy collections.
- Mail received at the school must be opened by School Site Office Staff or CMO Office Staff.
- School Site Office Staff must place all cash and checks in the lock box with all supporting documentation.
- All invoices must be date stamped with the date the school receives it.

- Once a week, School Site Office Staff will document cash or checks received in the lock box. All back up documentation, should be sent to the Administrative Assistant with the weekly mailing of accounts payable.
- All checks will be immediately endorsed with the school deposit stamp, containing the following information: "For Deposit Only; The Academies CMO Charter School; Bank Name; Bank Account Number, Date Received by the School."
- A deposit recap will be completed by the Administrative Assistant or CMO Office Staff and approved by the Principal and/or Superintendent for deposit. The deposit recap will be duplicated and documentation for all receipts (copy of check, letter, etc.) will be attached to the duplicate deposit recap.
- Deposits totaling greater than \$2,000 will be deposited within 24 hours by the designated employee. Deposits totaling less than \$2,000 will be made weekly by the designated school employee. All cash will be immediately put into a lock box.
- The duplicate deposit slip and deposit receipt from the bank will be attached to the deposit documentation and forwarded to the accounting Back Office to be filed at the CMO Home Office and recorded weekly.

Returned Check Policy

A returned-check processing fee may be charged for checks returned as non-sufficient funds (NSF).

In the event that a second NSF check is received for any individual, in addition to the processing fee, the individual will lose check-writing privileges. Payment of the NSF check, the processing fee and any subsequent payment(s) by that individual must be made by money order or certified check.

If unsuccessful in collecting funds owed, the school may initiate appropriate collection and/or legal action at the discretion of the Superintendent and/or Governing Board.

Personnel

Once the Principal or Superintendent has extended an approved offer to an employee, the HR & Admin Manager will be responsible for all new employees completing or providing the following documentation:

- Form W4
- I-9 with copies of sufficient identification
- Employee agreement signed by school and employee
- Valid TB test results showing a negative reading
- Approved live scan finger printing
- Proof of necessary credentials, licenses or other required document(s)

The HR & Admin Manager will be responsible for placing documentation in employee's personnel file and for securing, organizing and maintaining all individual employee personnel records. As all

employees are employees of the CMO, CMO Home Office maintains personnel records with the assistance of the Site Office Staff for procurement and communication with employees. An employee's hiring is not effective until the above documentation is collected and verified.

A payroll budget will be developed during the budget process via collaboration between the Back Office provider and the Superintendent. The Superintendent will consult with Principals, the Operations Director, and HR & Admin Specialist during the budget drafting process. The payroll budget will be officially approved by the CMO Board with the annual budget approval process. The Back Office provider will notify the Superintendent and Board of any variances to the payroll budget throughout the year.

PAYROLL

Timesheets

All hourly employees will be responsible for submitting a digital timesheet including requests for time off. The employee and the appropriate Supervisor will approve the submitted timesheet. Time sheets will be completed electronically utilizing an approved time management system.

The HR & Admin Manager will download the submitted and Supervisor approved time sheet & attendance reports from the approved time management system according to the deadlines established by the Payroll Manager.

If an employee is unexpectedly absent and therefore prevented from working the last day of the pay period or submitting their timesheet (such as an employee calling in sick), the employee is responsible for notifying their Supervisor or for making other arrangements for the time sheet to be submitted.

Overtime

Advanced approval in writing by the authorized Supervisor is required for employee's compensatory time and overtime.

Any hours worked in excess of an employee's regular work schedule must be pre-approved by the Supervisor, unless it is prompted by an emergency. Unapproved overtime will be paid although repeated instances of unapproved overtime may be grounds for disciplinary action up to and including termination of employment. Overtime will not be granted on a routine basis and is reserved for extraordinary or unforeseen circumstances. If a Supervisor identifies a recurring need for overtime in any given position, the Supervisor should immediately consult with the Human Resources department and the Superintendent for further guidance.

For employees subject to overtime, all hours worked in excess of eight (8) hours in one workday or forty (40) hours in one workweek shall be treated as overtime. The workday begins at 12:01 a.m. and ends at midnight twenty-four (24) hours later. Workweeks begin each Sunday at 12:01

a.m. Compensation for hours in excess of forty (40) for the workweek or in excess of eight (8) and not more than twelve (12) for the workday, and for the first eight (8) hours on the seventh consecutive day in one workweek, shall be paid at a rate of one and one-half times the employee's regular rate of pay. Compensation for hours in excess of twelve (12) in one workday and an excess of eight (8) on the seventh consecutive workday of the workweek shall be paid at double the regular rate of pay.

Payment for overtime is computed based on actual time worked. Only those hours that are actually worked are added together to determine an employee's overtime pay. For more information regarding overtime rates, employees should contact the Human Resources department.

Payroll Processing

Hourly employees must submit a digital timesheets to verify appropriate hours worked, record absences and verify compensation rates if working in more than one capacity during the pay period. Supervisors will utilize the approved time management system to monitor number of hours worked versus hours budgeted. The Supervisor will approve time sheets for all staff assigned to his/her site. All hours worked must be recorded on the employee's time sheet, including any overtime hours. The HR & Admin Manager or the Payroll Manager will submit a summary report of timesheets to the accounting Back Office.

The CMO paystubs will provide the employee with any payroll-related information such as sick leave, stipend pay, deduction information, and/or any other unpaid time. Employees may also inquire with the HR & Admin Manager for any question pertaining to compensation and benefits.

Substitute Teachers must log hours and submit their digital time sheets. The CMO Office Staff will maintain a log of Teacher absences and the respective Substitutes who work for them through the approved time management system. The CMO Office Staff will verify that the Substitutes log their hours worked in the approved time management system. This log will be verified routinely by the HR & Admin Manager.

The Principal or Superintendent will notify the HR & Admin Manager of all authorizations for approved stipends.

The accounting Back Office will prepare the payroll worksheet based on the summary report from the HR & Admin Manager.

The payroll checks (if applicable) will be delivered to Employees. The HR & Admin Manager will document receipt of the paychecks and review the payroll check register within three working days of receipt, reporting any and all discrepancies to accounting Back Office.

Payroll Taxes and Filings

The payroll processor at the accounting Back Office will prepare payroll check summaries, tax and withholding summaries, and other payroll tracking summaries.

The payroll processor at the accounting Back Office will prepare the state and federal quarterly and annual payroll tax forms, review the forms with the Superintendent, and submit the forms to the respective agencies.

Record Keeping

The HR & Admin Manager will maintain digital records of all full time employees' use of sick leave, vacation pay, and any other unpaid time through the approved time management system.

The Supervisor is responsible for monitoring employees' time off, both usage and accrual. The Supervisor will immediately notify the Principal if an employee exceeds the accrued sick leave or vacation pay, or has any other unpaid absences.

Records will be reconciled when requested by the employee. Each employee must maintain personal contemporaneous records.

EXPENSES

Reimbursements and Expense Reports

Employees will be reimbursed for expenditures within fifteen (15) days of presentation of appropriate documentation. See above for proper documentation for reimbursements.

Employees will complete expense reports monthly, as necessary, to be submitted to the accounting Back Office following approval by Principal and/or Superintendent.

Receipts or other appropriate documentation will be required for all expenses over five (5) dollars to be reimbursed.

The employee and the Principal and/or Superintendent must sign expense and reimbursement reports.

The Superintendent's expense reports must be approved by a member of the Board and always be submitted to the accounting Back Office for processing and payment.

All Purchases under \$7,500 must be approved by a Principal, all expenses \$7,500 or over must be approved by the Superintendent and all expenses over \$20,000 must also be approved by the Board.

Travel

Employees will be reimbursed for mileage at the government-mandated rate for the distance traveled, less the distance from the employee's residence to the school site for each direction traveled. For incidental travel, mileage will only be reimbursed if the one-way mileage exceeds ten (10) miles.

Parking fees and tolls paid are reimbursable if supported by proper documentation and approval. See Proper Documentation for Reimbursements.

For proper reimbursement of all approved travel, a completed reimbursement form must be submitted within one month after the travel date, supported by invoices, if applicable.

The Principal and/or Superintendent must pre-approve all out of town travel.

Employees will be reimbursed for overnight stays at hotels/motels when pre-approved by an administrator and the event is more than fifty (50) miles from either the employee's residence or the school site. Hotel rates should be negotiated at the lowest level possible, including the corporate, nonprofit or government rate if offered, and the lowest rate available should be utilized. Employees will be reimbursed for any breakfast, lunch, or dinner that is not included as part of the related event. Purchases of alcohol may not be reimbursed. After the trip, the employee must enter all of the appropriate information on an expense report or reimbursement request and submit it to the Principal and/or the Superintendent for approval and processing.

Governing Board Expenses

The individual incurring authorized expenses while carrying out the duties of the School will complete and sign an expense report or reimbursement request.

The Superintendent will approve and sign the expense report or reimbursement request, and submit it to the accounting Back Office for payment.

Telephone Usage

Employees will not make personal long distance calls on School telephones without prior approval from a Supervisor.

Employees will reimburse the School for all personal telephone calls.

Business use of personal telephones or cell phones may be reimbursed.

FINANCE

Basis of Accounting

The School will maintain its accounting records and related financial reports on the accrual basis of accounting and will adhere to Generally Accepted Accounting Principals in the preparation of its financial statements and reports.

Financial Reporting

In consultation with the Superintendent, the accounting Back Office will prepare the annual financial budget for approval by the Governing Board.

The accounting Back Office will submit a monthly balance sheet and monthly revenue and expense summaries to the Superintendent including a review of the discretionary accounts and any line items that are substantially over or under budget (\$5,000 or +/- 10% of established budget, whichever is greater). The report will be reviewed at the scheduled board meeting and action will be taken, if appropriate.

The accounting Back Office will provide the Principals and/or Superintendent and/or Governing Board with additional financial reports, as needed.

Loans

The Superintendent and the Governing Board will approve all loans from third parties. In the case of a long-term loan, approval may also be required from the charter-granting agency in accordance with the terms of the charter petition and/or other lenders in accordance with the loan documents.

Once approved, a promissory note will be prepared and signed by the Superintendent before funds are borrowed.

Employee loans are not allowed.

Financial Institutions

All funds will be maintained at a high quality financial institution that is insured by the Federal Deposit Insurance Corporation (FDIC).

All funds will be maintained or invested in high quality, short maturity, and liquid funds. Physical evidence will be maintained on-site for all financial institution transactions.

The Governing Board will authorize the Superintendent to open and close school bank accounts.

The Governing Board will approve, in advance, the list of authorized signers on the school bank accounts.

Any approved school bank account signer may sign bank checks within limitations established herein.

Retention of Records

Financial records, such as transaction ledgers, canceled/duplicate checks, attendance and entitlement records, payroll records, and any other necessary fiscal documentation will be retained for a minimum of seven (7) years. At the discretion of the Governing Board or Superintendent, certain documentation may be maintained for a longer period of time.

The accounting Back Office will retain records at their site for a minimum of three (3) years or through the expiration of the contract with the School, whichever is earlier; after which, the remaining years will be the responsibility of the School.

Financial records will be shredded at the end of their retention period. Appropriate back-up copies of electronic and paper documentation, including financial and attendance accounting data, will be regularly prepared and stored in a secure off-site location, separate from the school.

Budgeting Process

The School (Superintendent, Principals, and Board members as required), in partnership with the accounting Back Office, prepares an annual operating budget of revenues and expenses, a cash flow projection, and a capital budget. These budgets and projections are reviewed and approved by the Board of Directors, at the June monthly meeting and modified, as necessary, for approval prior to the first day of the following fiscal year (July 1).

Monthly financial statements will be presented to the Board of Directors as prescribed by the Board bylaws.

RESERVES, INSURANCE, LIABILITIES, ASSETS, TAXES

Funds Balance Reserve

A fund balance reserve of the total unrestricted General Funds revenues will be maintained, the amount of which will be determined by the Governing Board, and which is sufficient to meet any contractual reserve amounts or debt coverage covenants.

The accounting Back Office will provide the Superintendent with balance sheets on a monthly basis. It is the responsibility of the Superintendent and the Governance Board to understand the school's cash situation. It is the responsibility of the Superintendent to prioritize payments as

needed. The Principal and/or Superintendent have responsibility for all operations and activities related to financial management.

Insurance

The CMO Office will maintain the files of insurance policies, including an up-to-date copy of all certificates of insurance, insurance policies and procedures, and related claim forms.

The Superintendent and Board of Directors will review all insurance policies on an annual basis, prior to renewal.

Insurance will include general liability, worker's compensation, student accident, professional liability, and directors' and officers' coverage (also called school board miscellaneous liability). Supplementary coverage will cover the after-hours and weekend activities. Coverage will be in line with the limits listed in the school's approved charter petition.

Parking Lot Liability

Parking lot-related incidents are not covered under any insurance policy. The School assumes no liability for damage to cars:

- Parked in the parking lot during school hours
- Parked in the parking lot after school hours
- The only exception to this policy will be when a student is observed by an adult accidentally causing damage to a vehicle while engaged in a school activity, such as physical education equipment breaking a window (e.g. a ball).

Otherwise, liability is as follows:

- If a student willfully causes damage (i.e. not an accident as described above), the student's parent or guardian is responsible.
- If a parent or other visitor causes damage, that individual is responsible.
- If an employee causes damage, the employee is responsible.
- If an unknown person causes damage and there is no witness, the affected individual would determine if they have applicable coverage through his/her individual insurance policies.

Asset Inventory

An asset is defined as any item, purchased or donated, with a value of \$5,000 or more and with a useful life of more than one year.

The accounting Back Office and CMO Office will maintain receipts for all purchased assets.

CMO Office will maintain an inventory or log of all assets. The log will include the original purchase price and date, a brief description, serial number(s), and other information appropriate for documenting assets.

CMO Office will take a physical inventory of all assets within 90 days of the end of each fiscal year, indicating the condition and location of the asset.

The Principal and/or Superintendent will immediately be notified of all cases of theft, loss, damage or destruction of assets.

CMO Office will maintain written notification of plans for disposing of assets with a clear and complete description of the asset and the date of disposal.

Capitalization and Depreciation

The School will capitalize and depreciate all assets costing \$5,000 or more. All other purchases are charged to expense in the year incurred.

Capitalized assets are recorded at cost and depreciated under the straight-line method over their estimated useful lives.

Repair and maintenance costs, which do not extend the useful lives of the assets, are charged to expense. The cost of assets sold or retired and related amounts of accumulated depreciation are eliminated from the asset accounts, and any resulting gain or loss is included in the earnings in the year.

Disposal of Surplus Property & Equipment and Donations

Surplus property & equipment shall mean property that is no longer in use, is damaged beyond repair, or that the School feels will have no future value to the School's program, and that is declared to be surplus property by the Board. If the School wishes to dispose of equipment or other surplus property, the Board shall declare the property surplus and shall direct the staff on the actual means of disposal of the property, such as sale, donation, or destruction and disposal.

If the School wishes to sell equipment or other surplus property, the Board shall direct the staff by giving specific guidance regarding the manner in which such property is to be sold.

If the School wishes to donate equipment or other surplus property, the Board shall declare the property surplus and authorize the donation. Requirements for potential donee organizations shall include: (1) the donee organization is fully independent of the School, with none of the School's Board members or key personnel involved in the donee organization; and (2) the donee organization shall be a non-profit or governmental entity related to education. In addition, the School shall secure a receipt from the donee organization for the donated property, and shall

remove the asset from the School's books and record the donation as required by state and federal audit guidelines.

Property Acquired with Federal Grant Funds

If the property in question cost \$5,000 or more at the time of acquisition and was acquired with federal grant funds, the School shall notify the federal contract administrator prior to donating or disposing of such property as provided above.

Use of School Assets/Funds

No employee may use any property, equipment, material or supplies of the School for personal use without the prior approval of the Principal and/or Superintendent. Use of school funds for personal use is prohibited. Violation of this policy shall result in discipline up to and including dismissal or removal, including from the Board.

Taxes

The accounting Back Office will maintain a schedule of required filing due dates for:

- IRS Form W-2 - Wage and Tax Statement.
- IRS Form W-3 - Transmittal of Income and Tax Statements.
- IRS Form 940 - Employer's Federal Unemployment (FUTA) Tax Return.
- IRS Form 941 - Employer's Quarterly Federal Tax Return for Federal Income Tax Withheld from Wages and FICA Taxes.
- IRS Form 1099 MISC (also 1099-DIV, 1099-INT, 1099-OID) - U.S. Annual Information Return for Recipients of Miscellaneous Income.
- IRS Form 990
- CA Form 990
- Quarterly and annual state(s) unemployment tax returns.

Appendix A: Employee Acknowledgement of Credit Card Use

I hereby confirm that I have been given a copy of the The Academies' credit card policy and fiscal policies and procedures.

I understand that I must keep the credit card issued to me secure and in my possession at all times. I will not make copies of the credit card and will notify the CMO Office immediately if my card is lost, stolen or otherwise compromised.

I understand that I am responsible for the monthly reconciliation of the card. I will receive a copy of the statement from the CMO designated employee and submit all purchase receipts and backup to the CMO designated employee. The backup should be in the order that it is on the statement.

As an employee of The Academies CMO, I agree to follow all purchasing documentation and procedures set forth by the Board-approved fiscal policies and procedures. I will notify the CMO Office should I have any questions, issues or concerns with my school-issued credit card.

Employee Name

Employee Title

Employee Signature

Date

Appendix B: Petty Cash Agreement

I agree that:

As the recipient of petty cash, I will be held responsible as “custodian” for any funds not used or improperly accounted for.

If any purchases are made, a receipt or invoice must be obtained.

If any items are shipped, I must remit copies of the packing slips.

If any of the above documentation is missing I will be held responsible for either obtaining replacement copies, or remitting funds in the amount of the purchase price for the missing item.

All funds not spent upon completion of the event must be immediately remitted to the CMO designated employee for deposit within 48 business hours.

No more than \$500 will be issued in petty cash without additional support as required by the Superintendent.

I will keep all petty cash under lock and key at all times when such cash is not under my direct supervision/ immediate use.

Employee Name

Employee Title

Employee Signature

Date

Principal Name

School Site Name

Principal Signature

Date

Appendix C: Employee Expense Reimbursement How-To



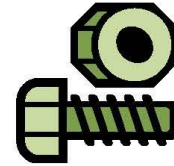
Employee Expense Reimbursement— How To (Protocol)

General Guidelines

- a) *Check that it's reimbursable. Never make a purchase that you intend to be reimbursed for without getting prior approval (verbal or written) from the approving Admin Staff for that purchase. We don't want you to buy something under the expectation that you'll be reimbursed and then find out you won't—and get stuck with an expense. Alcoholic beverages and gifts (including tips/gratuities) are never billable to the Schools.*
- b) *Keep your receipts. Original receipts (an itemized list of expenditures) are required for all reimbursements.*
- c) *Be timely. Complete the process described below, submit your reimbursement, within 3 weeks of purchase dates. This greatly aids our accounting for month end, fiscal quarter end, and fiscal year end (June 30). Once the receipt is 3 months old, it will not be reimbursable.*
- d) *Doing it wrong can have consequences. Improperly submitting a reimbursement may result in delayed processing or nonpayment. The Academies CMO (TACMO) may deny reimbursement for any expense submitted late or without prior approval.*
- e) *Expect a 2 week turnaround for payment. If it takes longer than that, inquire.*

Processing Directions for Submitting a Reimbursement

1. Begin with the "Expense Reimbursement Forms" Google Sheet. This can be found in the TACMO Resource Bank in Drive within the 01. Procedures & Protocols folder.
2. **Make a copy** of the Google Sheet and **move** to your My Drive (*please do not leave copies in the 01. Procedures & Protocols folder*). Rename your spreadsheet (YY/MM/DD_Name).
3. Open the spreadsheet and check the tab at the bottom to be sure you're on the Expense Reimbursement page. If you're not there already, click on the Expense Reimbursement tab.
4. The No Receipt form should not be used without getting prior approval from Principal or Superintendent. The No Receipt form still requires significant back up documentation in lieu of the missing receipt, so have that available before requesting approval.
5. Type in today's date.
6. Type in your name. Type in your address only if you want the check mailed to your home. If you are okay with the check being sent to the school, you can leave the address blank.
7. Complete the amounts, vendor, and description for each of your receipts. Mileage must be listed on a separate line; include a description.
8. If requesting a mileage reimbursement, go to Google Maps and print out the driving directions used to indicate the total number of miles driven to/from the destination/school site and back.
9. Email a link to your completed form to the HR & Admin Manager and CC: the approving Admin Staff.
10. Print the page and sign it at the bottom. Wet signature required.
11. Check the "Employee" box at the top of the form.
12. Head over to the photocopy machine and make copies of your original receipts.
13. Place all original receipts in an envelope.
14. Paperclip the copied receipts pages, the mileage printout, and the envelope with originals to the signed spreadsheet page. Turn it all in to approving Supervisor.
15. Once Supervisor signs for approval, place full packet in Shauna's box.





ENCLOSURE #9

ENCLOSURE SUMMARY

Consideration of Approval of 2025-26 Updated Board Meeting Dates

FROM: Stacey Nelson

DATE: 10/21/2025

BACKGROUND: Updated to include all Board Meeting dates for the 2025-26 school year instead of calendar year. This update includes meetings previously approved for the 2025 school year and prospective 2026 meetings dates through June 2026.

SUPERINTENDENT'S RECOMMENDATION: Approve.



2025-26 Board Meeting Dates
6:30 PM

3rd Tuesday of each month

July 15, 2025

August 19, 2025

September 16, 2025

October 21, 2025

November 18, 2025

*December 9, 2025 (second Tuesday prior to Dec. 15 deadline for audit approval)

January 20, 2026

February 17, 2026

March 17, 2026

April 21, 2026

May 19, 2026

*TBD June 11, 2026 (special board meeting for public hearing budget and LCAP)

June 16, 2026 (approval of budget and LCAP)



ENCLOSURE #10

ENCLOSURE SUMMARY

Consideration of Approval of 2025-26 The Stepping Stones Group Agreement for Physical Therapy Services at Blue Oak Academy and Sycamore Valley Academy

FROM: Karin Aure

DATE: 10/21/2025

BACKGROUND: TACMO has exhausted options for physical therapy services with TCOE and Kings County Office of Education and needs to get a contract solidified so that the service provider can be assigned and services can begin as soon as possible. There will be fees for progress monitoring and IEP attendance, but those will be minimal.

BUDGET IMPACT: Billed hourly; \$109-\$117/hr for pt services

SUPERINTENDENT'S RECOMMENDATION: Approve.

AGREEMENT

This Agreement is made and entered on 09/17/2025 by and between The Stepping Stones Group, 184 High Street, Suite #701; Boston, MA 02110 hereinafter referred to as “Contractor” and, The Academies Charter Management Organization: Sycamore Valley Academy, 6832 Avenue 280, Visalia, CA 93277, AND Blue Oak Academy, 28050 Road, Visalia, CA 93292 hereinafter referred to as “School District.” It is hereby agreed as follows:

SERVICES, RATES AND BILLING: Contractor agrees to provide the services, at the designated rates, as listed in Appendix A to this Agreement.

School District agrees to be billed (except during holidays) by Contractor for up to 40 hours per week for each of Contractor’s employees, unless agreed otherwise. No employee of Contractor will work above 40 hours per week without advanced authorization from both Contractor and the designated supervisor assigned by School District. Any hours worked that are considered overtime by state or federal law will be billed at 150% of bill rate. School District will not be billed during school closures and school holidays.

When Statutory Costs and other employee costs of living increase, Contractor will pass those increases along to School District with no mark-up. School District agrees to pay such increases at the same time as any billed fees pursuant to this Agreement. Statutory Costs include any costs and expenses of Contractor that are associated with Workers Comp, FICA, FUTA, SUTA, and incremental costs associated with the Affordable Care Act (ACA), among others.

TRAVEL TIME & MILEAGE: To the extent applicable, travel between schools will be considered billable time and the mileage will be billed at the current IRS mileage rate. No travel will be billed when work is completed at one site.

PAYMENT TERMS: School District will be billed every two weeks via email and agrees to pay all outstanding invoices within 30 days of receipt. School District agrees and understands that School District is billed on actual hours of service provided by the Contractor’s employee, based on the total hours listed on a biweekly timesheet. To ensure billing accuracy and timeliness, School District will complete the Billing Details just above the signature section of this Agreement.

A finance charge of 1.5% per month on the unpaid amount of an invoice, or the maximum amount allowed by law, will be charged on past due accounts. Payments by School District will thereafter be applied first to accrued interest and then to the principal unpaid balance. Any attorneys’ fees, court costs, or other costs incurred in collection of delinquent accounts shall be paid by School District. If payment of invoices is not current, Contractor may suspend performing further work.

REMITTANCE DETAILS: School District will make payments to Contractor at the following address:

PO Box 6280
Carol Stream, IL 60197

If School District prefers to make payments via electronic ACH, instructions can be obtained from the Contractor representative.

EMPLOYEE BENEFITS AND INSURANCE: Contractor will be responsible for providing all employee benefits and insurance including workers' compensation, general liability, and professional liability insurance coverage (with policy limits and deductibles that are appropriate for similarly situated school districts).

NO SOLICITATION: During the term of this Agreement and for a period of two years after the termination of this Agreement, School District agrees not to directly or indirectly contract with, offer employment to or hire any employee of the Contractor assigned to School District or any candidate submitted by Contractor to School District. School District agrees that if School District breaches this no solicitation covenant, direct and indirect damages may be assessed and recovered by Contractor, and Contractor shall be entitled to seek and obtain specific performance.

CONFIDENTIALITY: School District agrees not to provide any information pertaining to the contents of this Agreement to any individual or any entity that may be considered a competitor of the Contractor. School District further agrees not to discuss or disclose any information pertaining to the contents of this Agreement, including but not limited to fees/costs, duration and terms, etc. to the Contractor's employee assigned to provide services to the School District. Disclosure of such information to the Contractor's employee will be considered a breach of this Agreement.

Both parties may receive information that is proprietary to or confidential to the other party or its affiliated companies and their clients in connection with the parties' performance of services under this Agreement. Both parties agree to hold such information in strict confidence and not to disclose such information to third parties or to use such information for any purpose whatsoever other than performing under this Agreement or as required by law. No knowledge, possession, or use of School District's confidential information will be imputed to Contractor as a result of any of Contractor's employees having access to such information. The provisions set forth in the foregoing paragraph and this paragraph shall survive expiration or other termination of this Agreement, regardless of the cause of such termination.

Contractor agrees that it is subject to, and shall comply with, all federal and state laws and School District policies relating to the confidentiality of student information, including, without limitation, compliance with the Family Educational Rights and Privacy Act (FERPA).

COOPERATION: School District agrees to cooperate fully and to provide assistance to Contractor in the investigation and resolution of any complaints, claims, actions, or proceedings that may be brought by or that may involve any employees of Contractor.

TERM AND TERMINATION: This Agreement will commence on the date hereof and shall continue through June 30, 2026 (the “Initial Term”). Following the completion of the Initial Term, the Agreement shall remain in effect from school year to school year (each such year, a “Renewal Term”) unless either party notifies the other party in writing of its intention to terminate the Agreement at least thirty (30) days prior to the end of the then-current Renewal Term. In connection with each Renewal Term, Contractor will deliver an updated Appendix A, and such Appendix A shall automatically be effective for such Renewal Term, provided, that updates to Appendix A will not increase the applicable Hourly Rate, as set forth on Appendix A, by more than 4% without the prior written consent of School District.

School District agrees not to terminate the Agreement until the end of the Initial Term or any Renewal Term unless (a) Contractor’s employee assigned to School District as a whole is deficient in performance of the services hereunder or (b) any employee of Contractor assigned to School District commits an act of professional or ethical misconduct. School District agrees to notify Contractor of any deficiencies in services or possible unethical or unprofessional conduct as soon as School District becomes aware of such deficiencies or misconduct and further agrees to permit Contractor the opportunity to cure any deficiency or misconduct within thirty (30) days of Contractor’s receipt of such notice prior to School District delivering notice of termination of this Agreement. Contractor may terminate this Agreement (i) if School District discontinues operations or (ii) if School District fails to make any payments as required by this Agreement.

NONDISCRIMINATION: Contractor represents and warrants that it does not discriminate in hiring and employment practices regarding race, color, religion, disability, sex, age, national origin, ancestry, marital status, pregnancy, or sexual orientation.

INDEMNIFICATION AND LIMITATION OF LIABILITY: To the extent permitted by law, Contractor will defend, indemnify, and hold School District and its equity holders, subsidiaries, directors, officers, agents, representatives, and employees harmless from all claims, losses, and liabilities (including reasonable attorneys’ fees) to the extent caused by or arising from Contractor’s breach of this Agreement; its failure to discharge its duties and responsibilities under this Agreement; or the gross negligence or willful misconduct of Contractor or Contractor’s officers, employees, or authorized agents in the discharge of those duties and responsibilities under this Agreement.

To the extent permitted by law, School District will defend, indemnify, and hold Contractor and its parents, subsidiaries, directors, officers, agents, representatives, and employees harmless from all claims, losses, and liabilities (including reasonable attorneys’ fees) to the extent caused by or arising from School District’s

breach of this Agreement; its failure to discharge its duties and responsibilities under this Agreement; or the gross negligence or willful misconduct of School District or School District's officers, employees, or authorized agents in the discharge of those duties and responsibilities under this Agreement.

Except as expressly set forth herein, neither party shall be liable for or be required to indemnify the other party for any incidental, consequential, exemplary, special, punitive, or lost profit damages that arise in connection with this Agreement, regardless of the form of action (whether in contract, tort, negligence, strict liability, or otherwise) and regardless of how characterized, even if such party has been advised of the possibility of such damages.

As a condition precedent to indemnification, the party seeking indemnification will inform the other party within ten (10) business days after it receives notice of any claim, loss, liability, or demand for which it seeks indemnification from the other party; and the party seeking indemnification will cooperate in the investigation and defense of any such matter.

The provisions in this section of the Agreement constitute the complete agreement between the parties with respect to indemnification, and each party waives its right to assert any common-law indemnification or contribution claim against the other party.

NOTICES: Notices to Contractor shall be sent to:

The Stepping Stones Group
184 High Street, Suite # 701
Boston, MA 02110
AND

K12ops.contracts@ssg-healthcare.com

Notices to School District shall be sent to:

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

JURISDICTION: This agreement shall be governed by, construed, and is enforceable in accordance with the laws of the State of California. Any action or proceeding relating to or arising out of this Agreement shall be commenced and heard in the State or Federal Court sitting in California. Both parties hereby consent to the jurisdiction and venue of such courts.

GENERAL: No provision of this Agreement may be amended or waived unless agreed to in writing and signed by the parties. The provisions of this Agreement will inure to the benefit of and be binding on the parties and their respective representatives, successors, and assigns.

BILLING DETAILS FOR SCHOOL DISTRICT:

Billing Contact Name/Title: Stacey Nelson, Administrative Manager

Billing Email/Phone: purchasing@theacademiescharters.org

Mailing Address (for invoice): PO Box 1189, Visalia, CA 93279

Special Billing Instructions: _____

Signed for Contractor:

Signature: Natalie Clark

Name: Natalie Clark

Title: Client Services Manager

Date: 09/17/2025

Signed for School District:

Signature: Karin Aure

Name: Karin Aure

Title: Superintendent

Date: 10/06/2025

Appendix A

The services that may be provided under this Agreement and the corresponding hourly bill rates for each service for the Initial Term are listed below:

<u>Specialty</u>	<u>Hourly Rate</u>
Speech Language Pathologist	\$109 - \$117 per hour
Occupational Therapist	\$109 - \$117 per hour
Physical Therapist	\$109 - \$117 per hour
SLPA/COTA/PTA	\$63 - \$68 per hour
School Psychologist	\$109 - \$117 per hour
School Counselor or LMFT	\$106 - \$111 per hour
OMS & VI & DHH Teacher & Audiologist	\$93 - \$110 per hour
Social Worker	\$88 - \$95 per hour
APE Teacher	\$93 - \$105 per hour
ASL Interpreter	\$74 - \$89 per hour
Special Education Teacher & Resource Specialist	\$96 - \$105 per hour
Certified Nurse Assistant	\$49 - \$56 per hour
Licensed Vocational Nurse	\$56 - \$64 per hour
Registered Nurse	\$67 - \$80 per hour
Certified School Nurse	\$120 - \$143 per hour
BCBA	\$109 - \$117 per hour
Registered Behavior Technician	\$71 - \$77 per hour
Behavior Interventionist	\$49 - \$51 per hour
Paraeducator	\$41 - \$49 per hour



ENCLOSURE #11

ENCLOSURE SUMMARY

Consideration of Approval of 2025-26 LINQ Platform for UBA Processing Contract

FROM: Karin Aure

DATE: 10/21/2025

BACKGROUND: VUSD is no longer assisting with UBA processing as of the 2025-26 school year. EdTec/Vertex Education's third party vendor, LINQ, will assist with UBA processing including student management, eligibility, and reporting.

BUDGET IMPACT: Oct. 1, 2025- September 30, 2026; \$967.50

SUPERINTENDENT'S RECOMMENDATION: Approve.

Quote for

The Academies Charters Organization

Dear Karin,

As the industry continues to evolve, we want to ensure your district has the reliable, cloud-based solutions and consultative support you need to focus on what's important – ensuring students are healthy, safe and ready to learn.

By partnering with LINQ, you have the opportunity to work with a team of industry veterans and former school administrators who are committed to supporting you every step of the way. You will gain exclusive access to the industry's only full suite of integrated solutions that help improve your operational efficiency, optimize financial performance, and increase participation from students to states across nutrition, digital, and finance.

In addition to the industry's most innovative and time-saving tools, LINQ's dedicated team is committed to providing you with the peace of mind your digital program needs to succeed.

With your support, we truly can be stronger together.

Sincerely,
Bryan Jones
CEO | LINQ

EMS LINQ, LLC
Empowering the Business of K-12

2801 Via Fortuna, Suite 400
Austin, TX 78746

Phone: (888) 464-5467
Fax: (737) 358-9282
Email: jhunt@linq.com

Quote #: Q-154442-1
Start Date: 10/1/2025
End Date: 9/30/2026
Expires On: 11/13/2025

Customer Contact
Karin Aure
kaure@theacademiescharters.org

Bill To
The Academies Charters Organization
, California

Superintendent:

SALESPERSON	EMAIL	SERVICE PERIOD	PAYMENT METHOD
Jenn Hunt	jhunt@linq.com	12 months	Net 30

Terms & Conditions

Year 1

(October 1, 2025 - September 30, 2026)

This grouping of products represents your first invoice. It includes your first year subscription products as well as any one-time fees.

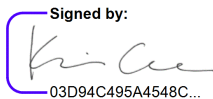
QTY	PRODUCT	UNIT PRICE	NET PRICE	EXTENDED
1.00	Nutrition Front of House - Annual Subscription	\$5,000.00	\$967.50	\$967.50
2.00	Point of Service Included in Bundle	Included	Included	\$0.00
1.00	Student Management, Eligibility & Reporting	Included	Included	\$0.00
1.00	Nutrition New Enterprise Child Account Set Up Professional Services	\$200.00	\$0.00	\$0.00
			Subtotal:	\$967.50

Tax:	\$0.00
Shipping:	\$0.00
Grand Total:	\$967.50

- The Order Form term will renew for subsequent 12 month terms (each a "Renewal Term"), unless either party gives the other written notice of non-renewal at least 90 days before the end of the current term.
- For subsequent years within the term bound by the Start Date and End Date detailed on this quote, LINQ is entitled to increase the fees specified in the Order Form to the then-current subscription fees for the LINQ Products, as set forth in the LINQ price list in effect as of such date.
- Any applicable state sales tax has not been added to this quote. Subscription Start and expiration Dates shall be as set forth above, which may be delayed based upon the date that LINQ receives your purchase order.
- In the event that this quote includes promotional pricing, such promotional pricing may not be valid for the entire period stated on this quote.
- Ground shipping or most reasonable shipping costs will be added to the invoice after shipment for all Hardware orders.
- You will be required to pay LINQ for travel expenses (lodging, meals, transportation, and other related expenses) incurred in the performance of Professional and Support Services.
- All invoices shall be paid within thirty (30) days of the date of invoice.
- All purchase orders must contain the exact quote number stated within. Customer agrees that purchase orders are for administrative purposes only and shall not impact the terms or conditions reflected in this quote and the applicable LINQ Master Subscription Agreement.
- This quote is subject to and incorporates the terms and conditions of the LINQ Master Subscription Agreement found at <https://www.linq.com/legal-msa>
- The parties below acknowledge that they have read the agreement, understand it and agree to be bound by its terms.

Customer: The Academies Charters Organization

Signature:

Signed by:

03D94C495A4548C...

Name: Karin Aure

Business Title: Superintendent

Authority Level: C Level

Date: 9/29/2025

Certificate Of Completion

Envelope Id: 495CD210-1D99-41F3-B9AB-17B6417A7DD9

Status: Completed

Subject: LINQ Order - Request for eSignature

Archive Category: Quote

Source Envelope:

Document Pages: 4

Signatures: 1

Envelope Originator:

Certificate Pages: 4

Initials: 0

Jenn Hunt

AutoNav: Enabled

2801 Via Fortuna Suite 400

Envelopeld Stamping: Enabled

Austin, TX 78746

Time Zone: (UTC-06:00) Central Time (US & Canada)

jhunt@linq.com

IP Address: 155.226.129.252

Record Tracking

Status: Original

9/29/2025 10:37:54 AM

Holder: Jenn Hunt

jhunt@linq.com

Location: DocuSign

Status: Original

9/29/2025 12:07:55 PM

Holder: LINQ

service-docusign@linq.com

Location: DocuSign

Signer Events

Karin Aure

kaure@theacademiescharters.org

Superintendent

Security Level: Email, Account Authentication (None)

Signature

Signed by:

03D94C495A4548C...

Signature Adoption: Uploaded Signature Image

Using IP Address: 73.185.21.88

Timestamp

Sent: 9/29/2025 10:38:12 AM

Viewed: 9/29/2025 12:01:13 PM

Signed: 9/29/2025 12:07:53 PM

Electronic Record and Signature Disclosure:

Accepted: 9/29/2025 12:01:13 PM

ID: e35e5e4e-58cc-44f5-98c3-b8402d1adb12

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events

Status

Timestamp

Jenn Hunt

jhunt@linq.com

Security Level: Email, Account Authentication (None)

COPIED

Sent: 9/29/2025 12:07:55 PM

Viewed: 9/29/2025 12:07:55 PM

Signed: 9/29/2025 12:07:55 PM

Electronic Record and Signature Disclosure:

Not Offered via Docusign

Witness Events

Signature

Timestamp

Notary Events

Signature

Timestamp

Envelope Summary Events

Status

Timestamps

Envelope Sent

Hashed/Encrypted

9/29/2025 10:38:12 AM

Envelope Updated

Security Checked

9/29/2025 10:38:15 AM

Certified Delivered

Security Checked

9/29/2025 12:01:13 PM

Envelope Summary Events	Status	Timestamps
Signing Complete	Security Checked	9/29/2025 12:07:53 PM
Completed	Security Checked	9/29/2025 12:07:53 PM
Payment Events	Status	Timestamps
Electronic Record and Signature Disclosure		

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, "LINQ" (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact "LINQ":

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: it-admin@linq.com

To advise "LINQ" of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at it-admin@linq.com and in the body of such request you must state: your previous

email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

To request paper copies from "LINQ"

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to it-admin@linq.com and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with "LINQ"

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to it-admin@linq.com and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

Acknowledging your access and consent to receive and sign documents electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

By selecting the check-box next to 'I agree to use electronic records and signatures', you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify "LINQ" as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by "LINQ" during the course of your relationship with "LINQ".



ENCLOSURE #12

ENCLOSURE SUMMARY

Consideration of Approval of 2025-26 Vertex Support Services UBA Processing Contract

FROM: Karin Aure

DATE: 10/21/2025

BACKGROUND: VUSD is no longer assisting with UBA processing as of the 2025-26 school year. EdTec/Vertex Education will assist with UBA form processing.

BUDGET IMPACT: Sept. 30, 2025- November 30, 2025; \$1,500

SUPERINTENDENT'S RECOMMENDATION: Approve.

RECITALS

"VERTEX"

"CLIENT"

Endre Sebesteny

Dr. Karin Aure

President, Vertex Support Services

Superintendent

Vertex Education

The Academies Charter Management Organization

Endre.Sebesteny@vertexeducation.com

kaure@theacademiescharters.org

This Master Services Agreement ("Agreement") is between Vertex Support Services, LLC ("Service Provider"), located at 3125 South Gilbert Road, Chandler, AZ 85286, on behalf of itself and its applicable Affiliates, and Client, located at PO BOX 1189 Visalia, CA 93279 (singly "Party" or collectively, "Parties"). This Agreement takes effect on the date last signed below (the "Effective Date").

If the individual accepting this Agreement (as defined below) is accepting on behalf of a company or other entity, such individual represents that they have authority to bind such company or entity to this Agreement with Service Provider.

1. Definitions

"Affiliate" means Vertex Support Services, LLC and any other entity that, directly or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with, Vertex Support Services, LLC. "Control" means having 50% or more of the outstanding equity interests or having, by contract or otherwise, the right and ability to direct management and policies.

"Agreement" means this Master Services Agreement, including without limitation, any exhibits or addenda to this Master Services Agreement attached to or otherwise incorporated by reference herein, as well as any Statements of Work ("SoW") arising under or referencing this Agreement.

"Client Data" means all data and information shared by Client with Service Provider to perform the Services, including student records and data.

"Deliverables" means the quantifiable goods or services that are delivered upon completion of providing Services to Client pursuant to a SoW.

"Fees" means the fees payable to Service Provider as set out in a SoW.

"Services" means those services provided by Service Provider.

2. Services and Deliverables

- 2.1 Services Provided.** Service Provider will provide Services and Deliverables to Client under this Agreement as specified in individual SoWs. Each SoW is subject to the terms and conditions of this Agreement whether or not referenced in the SoW. If there is any ambiguity or conflict between the terms and conditions of this Agreement and those of any SOW, the terms and conditions of this Agreement shall govern, unless the modified term of this Agreement is specifically referenced and mutually agreed upon in writing under the SoW. Such modification shall be applicable exclusively to that SoW unless this Agreement is amended accordingly.

Any proposed change(s) to the scope of Services, proposed Deliverables, timing of Services or the terms set forth in the SoW are subject to mutual agreement of the Parties as evidenced by a signed, written amendment to the SoW, unless specified otherwise herein. Services will continue under the then-existing SoW terms during the pendency of discussions over such changes, which will not take effect until such signed amendment is fully executed.

- 2.2 Manner of Services.** Service Provider will provide Services and Deliverables in accordance with applicable industry standards and in a competent and timely manner. Service Provider will ensure that all individuals involved in the provision of Services will be reasonably skilled, trained and experienced in the relevant disciplines in line with industry standards. Service Provider will also ensure that any of its employees, contractors, or agents has submitted to, and passed, any relevant federal or state mandated background checks or clearances to the extent required to perform the Services and Deliverables contemplated by a SoW.

- 2.3 Excluded Services.** Other than the Services identified in a specific SoW, Service Provider is not responsible for any other activities, unless mutually agreed to in writing, called Excluded Services. Examples of Excluded Services include, but are not limited to, legal services, tax advice, investment advice, municipal financial advisory services or planning, computer installation and support, purchasing of small items or of curriculum materials, printing and graphic arts, grant writing or fundraising, hiring and associated legal requirements (e.g., background checks, credential reviews) and recordkeeping, meetings with outside parties (e.g., the Board or District) beyond those meetings required to accomplish the included services, Special Ed administration, testing, assessment, compliance with ESSA, compliance with government grant requirements, audits, attendance accounting, and other outside professional services costs.

- 2.4 Affiliate's Execution of SoWs.** Service Provider's Affiliates may execute SoWs with Client in accordance with the terms and conditions of this Agreement. If a Service Provider Affiliate executes a SoW, "Service Provider" as used in this Agreement refers to such Affiliate(s) and shall be subject to the terms and conditions of this Agreement. Any such SoW(s) shall be deemed to be a two-party agreement between the applicable Affiliate executing a given SoW and Client.

- 2.5 Subcontracting.** Service Provider reserves the right to subcontract or delegate its obligations, in whole or in part, under this Agreement, or any SoW. Service Provider shall ensure that any such subcontracting entity will comply with all terms and conditions set forth in the applicable SoW and

this Agreement. Notwithstanding any subcontracting, Service Provider will remain fully responsible for the performance of its obligations as if such obligations had not been subcontracted.

- 2.6 Ownership of Work Product.** Service Provider retains all right, title and interest in Service Provider's proprietary information ("Service Provider Information"), including such Service Provider Proprietary Information contained in the Deliverables resulting from the Services described in and delivered pursuant to this Agreement or to the applicable SoW to this Agreement ("Work Product").

Service Provider retains all right, title and interest in, without limitation, any work of authorship (including computer software), schema, invention, process, device, apparatus, schematic or technical information, report, documentation, workflow, know-how, and best practice, that is invented, created, authored, or reduced to practice by Service Provider, and that is included in the Work Product or is used by Service Provider to carry out the Services described in and delivered pursuant to this Agreement or to the applicable SoW to this Agreement ("Service Provider IP").

Except as set forth herein, Service Provider hereby grants to Client a worldwide, non-exclusive, non-transferable, royalty-free, perpetual, without the right of sublicense, license to use Service Provider IP that is included in the Work Product in the course of Client's internal business operations, provided that no Service Provider IP may be unbundled or separated from the Work Product or used on a stand-alone basis. Service Provider reserves the right to revoke the foregoing license for non-payment of required Fees under this Agreement or the applicable SoW to this Agreement.

3. Compensation

- 3.1 Fees.** Client will pay Service Provider Fees as outlined in each SoW. Any fee estimates, whether for planning or other purposes, are for informational purposes only and are not legally binding.
- 3.2 Expenses.** Client agrees that Service Provider may require Client to reimburse it for all reasonable expenses incurred and documented by Service Provider in providing Services and Deliverables, including costs associated with travel, food and lodging, and acquiring and licensing third-party software, hardware, content, graphics or other materials needed to perform the Services. If Service Provider requires Client to reimburse for expenses, the SOW shall specify as such and the anticipated costs or prices of expenses.
- 3.3 Payment.** Client shall be invoiced monthly. Fees shall be due and payable no later than fifteen (15) days after Client receives an invoice from Service Provider detailing Fees and Expenses. Invoices must be paid in a Service Provider-approved manner in immediately available funds to a bank account designated by Service Provider. Late payment of invoices shall bear an interest at a rate of one and one-half percent (1.5%) for each month or partial month during which invoices are unpaid, or the highest rate allowed by law, whichever is lower. Without limiting the generality of the foregoing, any failure by Client to pay invoices in a timely manner may be deemed a breach of this Agreement under Section 5.3 at Service Provider's option.

3.4 Suspension of Services. Service Provider may terminate or suspend Services or withhold Deliverables in the event Client is delinquent in payment of any invoice from Service Provider for a period of more than thirty (30) business days. Service Provider shall provide written notice to Client of its intent to suspend Services or withhold Deliverables prior to doing so.

3.5 Taxes. Client is responsible for all applicable sales, use and excise taxes, and any other similar taxes, duties and charges of any kind imposed by any federal, state, or local governmental entity on any amounts payable by Client hereunder. All such taxes, duties, and charges currently assessed, or which may be assessed in the future, that are applicable to the Services provided under this Agreement are for Client's benefit, and Client agrees to pay such taxes. Notwithstanding the same, when lawful and able, Service Provider shall use Client's sales tax exemption certificate to avoid paying such taxes in the first instance.

3.6 Reasonable Compensation (ONLY APPLICABLE TO 501(c)(3) ENTITIES). The Parties acknowledge that Client is a nonprofit corporation that is tax-exempt under Section 501(c)(3) of the Internal Revenue Code, as amended. Therefore, the Parties intend for the total compensation owed by Client to Service Provider to be reasonable compensation for the Services provided by Service Provider. Client may engage, at its sole expense, a qualified expert to determine whether the compensation is reasonable. If the expert determines the compensation for Services is not reasonable, the Parties shall in good faith negotiate a reasonable adjustment for the Fees, Deliverables or scope for Services that would make the compensation reasonable, as determined by expert. Service Provider shall reimburse Client for any Fees paid by Client to Service Provider under this Agreement that the expert deems to be unreasonable.

4. Client Obligations

4.1 Representative. Client shall appoint a representative who will be responsible for managing all queries and matters relating to performance under this Agreement. Client may change such contact by notifying Service Provider in writing.

4.2 Cooperation. Client acknowledges that Service Provider's ability to successfully provide Services and Deliverables depends on Client's reasonable and necessary cooperation and assistance, including timely decision-making, reliable access to Client facilities needed for the Services and Deliverables, and requested information and other content, materials, tools and assistance as may be described in the SoW or otherwise required for the Services and Deliverables.

4.3 Board Meetings. Client shall allow Service Provider to attend all scheduled meetings for any and all governing boards related to Client as legally permitted, if requested by Service Provider.

4.4 Accuracy and Truthfulness. Client will be responsible for, and Service Provider shall be entitled to rely upon, the content, accuracy, completeness and consistency of all information, materials and data shared by Client. Client represents to Service Provider that it (and all of its employees, agents, contractors and subcontractors) will provide accurate and truthful information, materials and

Client Data to Service Provider in order to assist Service Provider in providing its Services and Deliverables.

4.5 Acceptance. All Services and Deliverables provided to Client shall be deemed accepted if, within five (5) business days after delivery, Client has not provided Service Provider written notice identifying specifically the basis for disapproval. Client may reject Services and Deliverables only if they fail to substantially comply with the SoW. Service Provider will use commercially reasonable efforts to correct identified deficiencies as soon as commercially practicable.

4.6 Authorization to Use Deliverables. Client hereby authorizes Service Provider to include Client, and the projects in which Service Provider was engaged, on Service Provider's websites, advertisements and demo portfolio videos, provided that such materials describe project(s) that have been publicly announced or released, and provided that prior to issuance of any press or media outlet release, Service Provider secures Client's written consent, not to be unreasonably withheld.

5. Term and Termination

5.1 Term; Renewal; Expiration. The term of this Agreement commences on the Effective Date and shall continue for a period of five (5) years. Upon the expiration of the initial five-year term, the Agreement shall automatically renew for additional successive five (5) year terms if Service Provider continues to provide Services and Deliverables pursuant to any SoW.

5.2 Termination for Cause. Either Party may terminate this Agreement, effective upon written notice to the other Party ("Defaulting Party"), if the Defaulting Party (a) breaches this Agreement or any SoW, and such breach is incapable of cure, or with respect to a breach capable of cure, the Defaulting Party does not cure such breach within thirty (30) calendar days after receipt of written notice of such breach, (b) becomes subject to any bankruptcy proceeding, (c) is dissolved, liquidated, or has a complete cessation of operations (either voluntarily or involuntarily), (d) makes a general assignment for the benefit of creditors, or (e) has a receiver, trustee, custodian, or similar agent appointed by a court order to take charge of or sell any material portion of its property or business.

5.3 Effect of Termination. Termination of this Agreement under Section 5.2 terminates any current SoWs, unless the Parties agree otherwise in writing. Client will pay Service Provider any outstanding Fees and expenses still owed at the time of termination, and each Party will promptly destroy or return all copies of the other Party's Confidential Information (except for archived copies used for legal retention or accounting purposes). Sections 2.5, 4.2 through 4.5, 6.1 through 6.4, 7.1, 7.2, 8.3, 8.4, 9.1 through 9.3, 10.1, 10.2, 11.1, 11.2, 13.8 and 13.9 will survive termination of this Agreement.

6. Confidential Information

- 6.1 Use and Protection.** Client may not use, except in furtherance of and for purposes of receiving Services and Deliverables, the Service Provider's Confidential Information. "Confidential Information" means all proprietary, non-public information disclosed by Service Provider to Client, directly or indirectly, which, (a) if in written, graphic, machine-readable or other tangible form is identified as "confidential" or "proprietary," (b) if disclosed orally or by demonstration, is identified at the time of initial disclosure as confidential and is confirmed in writing to Client to be "confidential" or "proprietary" within five (5) days of disclosure, or (c) reasonably appears to be confidential or proprietary because of the circumstances of disclosure and the nature of the information itself, including the Parties' business affairs, financial information and other sensitive and proprietary information. "Confidential Information" does not include information that: (i) is known publicly at the time of the disclosure by Client or becomes known publicly after disclosure through no fault of Client; (ii) is known to Client at the time of disclosure by Service Provider due to previous receipt from a source that was not bound by confidentiality obligations to Service Provider at that time; (iii) is independently developed by Client without use of or reference to the Confidential Information as demonstrated by the written records of Client; (iv) is disclosed by Service Provider to a third party without restriction; or (v) is hereafter required to be disclosed pursuant to a legal proceeding or otherwise required by law, provided reasonable prior notice is given to Service Provider with sufficient opportunity to contest or limit such disclosure as noted in Section 6.2.

Client will protect the confidentiality of Service Provider's Confidential Information to the same degree of care, but no less than reasonable care, as Client uses to protect its own Confidential Information. Client shall be liable to Service Provider for any breach by its employees or representatives of any confidentiality obligations.

- 6.2 Compelled Disclosure.** Client may disclose Confidential Information of Service Provider to the extent the disclosure is required by law or order of a court or other governmental authority; provided that Client shall use commercially reasonable efforts to promptly notify Service Provider prior to the disclosure to enable Service Provider to seek a protective order or otherwise prevent or restrict the disclosure to the extent legally permissible.

In the event, at any time (i) Service Provider or its suppliers is required to respond to any search warrant, court order, subpoena, or other valid legal or administrative order or request for information relating to Client, or (ii) Client requests material assistance from Service Provider in connection with Client's efforts to conduct any investigation, to cooperate with or respond to any investigation being conducted by a third party, or to pursue or respond to any matter or respond to any legal or administrative proceeding or similar matter, Client will reimburse, on a time and materials basis as applicable, Service Provider for any cost that it incurs in so responding or assisting, including without limitation the services of Service Provider's counsel and any other third parties.

- 6.3 Equitable Relief.** The Parties agree that monetary damages may be insufficient to fully compensate either Party for its losses in the event the other Party violates the provisions of this Section 6.

- 6.4 Ongoing Obligations.** Client's obligations regarding Confidential Information in this Section will expire five (5) years from the date of receipt of the Confidential Information., unless that Confidential Information also constitutes a trade secret recognized by state and federal law. Client shall keep all trade secrets confidential in perpetuity.

7. Student Records and Data; Client Data

- 7.1 Service Provider Requirements.** To the extent applicable, Service Provider shall adhere to all federal laws and regulations protecting the confidentiality of student records and data, including, but not limited to, the Family Educational Rights and Privacy Act (FERPA) and its implementing regulations (34 C.F.R. Part 99), the Protection of Pupil Rights Amendment and its implementing regulations (34 C.F.R. Part 98), and related state and local laws and regulations.

Pursuant to FERPA and its implementing regulations, Client hereby designates Service Provider as "other School officials" and agents of Client, acknowledges that Service Provider has a legitimate educational interest in the Client and its students, and acknowledges that Service Provider is acting as a contractor providing institutional services and functions.

- 7.2 Client Requirements and Permission.** As between Client and Service Provider, Client owns all Client Data. Client has sole responsibility for and complying with all laws, rules and regulations applicable to possession, accuracy, quality, processing, and transmission of Client Data to Service Provider. Client shall inform Service Provider of any relevant state or local laws and regulations related to Client Data with which Client and Service Provider must comply.

Notwithstanding the above, Client grants Service Provider permission to use, analyze and share all anonymized Client Data as permitted under federal, state and local law and regulation, including FERPA. Client recognizes that Service Provider may use anonymized Client Data to build products, models and other tools, all of which shall be the exclusive property of Service Provider.

8 Warranties, Remedies and Disclaimers

- 8.1 General.** Each Party represents and warrants that it has the legal power and authority to enter into and perform under this Agreement.

- 8.2 Industry Standards.** Service Provider warrants that all Services will be performed and Deliverables provided in accordance with applicable industry standards. If any element of the Services or Deliverables does not conform to the foregoing warranty in any material respect, and Client provides Service Provider with written notice describing the material non-conformity as identified in Section 4.4, Service Provider will reperform such element in a manner that does conform, except that if such reperformance is impracticable, in Service Provider's sole discretion, Service Provider will refund the Fees allocable to such nonconforming element. The foregoing remedy represents Client's sole remedy, and Service Provider's sole liability in the event of a non-conformity with the warranty provided in this Section 8.

- 8.3 Infringement.** Service Provider warrants that its provision of Services and Deliverables hereunder will not infringe any United States patent, or any copyright or trade secret, which is protected under United States law on the date hereof. This warranty does not apply to infringement arising out of Client's use of the Services or Deliverables in combination with any goods or technologies not furnished by Service Provider, Client's use of the Services and Deliverables in a manner for which they were not designed, or modifications to the Services and Deliverables by Client or a third party.

If the use of any element of the Services and Deliverables is enjoined as a result of any claim arising out of a breach of this warranty, Service Provider will, at its option and expense (i) procure for Client the right to continue to use such element, (ii) replace such element with a comparable element which is noninfringing, (iii) modify such element so it becomes noninfringing, or (iv) refund to Client the Fees paid hereunder allocable to such element. Any such modified or replacement element will conform to Service Provider's warranties contained herein.

- 8.4 Disclaimer.** EXCEPT AS EXPRESSLY PROVIDED IN THIS SECTION 8 AND TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, SERVICE PROVIDER MAKES NO REPRESENTATIONS OR WARRANTIES OF ANY KIND, WHETHER EXPRESS, IMPLIED, STATUTORY, OR OTHERWISE, AND SPECIFICALLY DISCLAIMS ALL WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE, DESIGN, TITLE, NON-INFRINGEMENT, MERCHANTABILITY, MERCHANTABLE QUALITY, ACCURACY OF INFORMATIONAL CONTENT, SYSTEMS INTEGRATION, NON-INFRINGEMENT, NON-INTERFERENCE WITH ENJOYMENT OR OTHERWISE ARISING FROM A COURSE OF DEALING, LAW, USAGE, COURSE OF PERFORMANCE OR TRADE PRACTICE. SERVICE PROVIDER DOES NOT REPRESENT OR WARRANT THAT ANY SERVICES PROVIDED WILL BE ERROR FREE OR UNINTERRUPTED. SERVICE PROVIDER MAKES NO WARRANTY REGARDING ANY THIRD PARTY SERVICES OR TECHNOLOGIES THAT SERVICE PROVIDER MAY RELY UPON TO DELIVER THE SERVICES OR DELIVERABLES. THE LIMITED WARRANTIES PROVIDED IN THIS SECTION 8 ARE THE SOLE AND EXCLUSIVE REPRESENTATIONS AND WARRANTIES PROVIDED TO CLIENT IN CONNECTION WITH THE SUBJECT MATTER OF THIS AGREEMENT.

9. Limitations of Liability; Insurance

- 9.1 Exclusion of Certain Damages.** EXCEPT FOR DAMAGES RESULTING FROM A PARTY'S GROSS NEGLIGENCE OR WILLFUL MISCONDUCT, OR DAMAGES ARISING FROM A PARTY'S BREACH OF THE OTHER PARTY'S INTELLECTUAL PROPERTY RIGHTS ("EXCLUDED CLAIMS"), TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, IN NO EVENT SHALL EITHER PARTY BE LIABLE TO ANYONE FOR ANY INDIRECT, PUNITIVE, SPECIAL, EXEMPLARY, INCIDENTAL, OR CONSEQUENTIAL DAMAGES, INCLUDING (BY WAY OF EXAMPLE AND NOT AN EXHAUSTIVE LIST), LOSS OF PROFITS, LOSS OF DATA, BUSINESS INTERRUPTION, LOSS OF USE, OR OTHER DAMAGES OR LOSSES ARISING OUT OF OR IN ANY WAY CONNECTED WITH THIS AGREEMENT, HOWEVER CAUSED AND WHETHER IN CONTRACT, TORT, OR OTHERWISE AND REGARDLESS OF THE THEORY OF LIABILITY AND WHETHER OR NOT THE PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES OR LOSSES.

9.2 Maximum Liability. EXCEPT FOR DAMAGES ARISING FROM AN EXCLUDED CLAIM, OR CLIENT'S PAYMENT OBLIGATIONS, TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, IN NO EVENT SHALL SERVICE PROVIDER'S AGGREGATE LIABILITY ARISING OUT OF OR RELATING TO THIS AGREEMENT EXCEED THE AMOUNT OF FEES PAID OR PAYABLE BY CLIENT FOR THE APPLICABLE SERVICES AND DELIVERABLES UNDER THE APPLICABLE SOW GIVING RISE TO THE CLAIM FOR THE SIX (6) MONTHS PRECEDING THE EVENT GIVING RISE TO THE CLAIM. THE FOREGOING LIMITATION SHALL APPLY WHETHER AN ACTION IS IN CONTRACT, TORT, OR OTHERWISE AND REGARDLESS OF THE THEORY OF LIABILITY.

9.3 Timing. TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, ANY LEGAL PROCEEDINGS ARISING FROM THIS AGREEMENT OR THE APPLICABLE SOW MUST BE BROUGHT WITHIN ONE (1) YEAR FROM THE DATE WHEN THE PARTY BRINGING THE PROCEEDINGS FIRST BECOMES AWARE OF THE FACTS THAT GIVE RISE TO THE LIABILITY OR THE ALLEGED LIABILITY OR ANY RELEVANT STATUTORY LIMITATION PERIOD, WHICHEVER IS EARLIER.

9.4 Insurance. During the Term of this Agreement, Client shall maintain, at its own expense, the following types of insurance coverages with financially sound and reputable insurance companies: (1) Workers' Compensation; (2) Commercial General Liability; (3) Directors' and Officers' Liability; (4) Cyber Liability; and (5) excess or umbrella liability coverage. Client shall cause Service Provider and any related Affiliates performing work under a SoW to be named as an additional insured for all coverages identified above and shall include an endorsement for Completed Operations. The Commercial General Liability, Directors' and Officers' Liability, and excess/umbrella policies shall provide or permit a Waiver of Subrogation in favor of Service Provider. To the extent permitted by law, Client hereby waives such rights of subrogation.

10. Indemnification

10.1 Mutual Indemnification. Each Party shall indemnify, defend and hold the other Party, its managers, officers, directors, employees, agents, affiliates, and permitted successors and assigns harmless from all liabilities, costs and expenses (including, without limitation, attorneys' fees) that such Party may suffer, sustain or become subject to as a result of any misrepresentation or breach of warranty, covenant or agreement of the indemnifying Party contained herein or the indemnifying Party's gross negligence or willful misconduct in performance of its obligations under this Agreement. The Parties specifically agree that this indemnification shall include any liability for bodily injury (including death) or tangible property damage caused by the indemnifying Party's acts or omissions.

10.2 Indemnity Process. The Party seeking indemnification under this Section 10 ("Indemnitee") must (a) promptly notify the other Party ("Indemnitor") of the claim (provided that any failure to provide prompt written notice will only relieve the Indemnitor of its obligations to the extent its ability to defend a claim is materially prejudiced by the failure), (b) give the Indemnitor sole control of the defense and settlement of the claim (provided that Indemnitor shall not consent to entry of any judgment or admission of any liability of the Indemnitee without the prior written approval of the Indemnitee), and (c) provide reasonable assistance, cooperation, and required information with

respect to the defense and settlement of the claim, at the Indemnitor's expense. At its own expense, the Indemnitee may retain separate counsel to advise the Indemnitee regarding the defense or settlement of the claim.

11. Dispute Resolution

11.1 Informal Resolution; Mediation. If any issue, dispute or controversy arises related to this Agreement, the Parties shall confer and use reasonable efforts to resolve it. If the issue, dispute or controversy cannot be settled through negotiation, the Parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Commercial Mediation Procedures in Maricopa County, Arizona before resorting to arbitration, litigation, or some other dispute resolution procedure. Each Party shall bear its own costs and attorneys' fees in mediation.

11.2 Arbitration. Any issue, dispute or controversy between the Parties not settled by negotiation or mediation under Section 11.1 shall be settled by arbitration administered by the American Arbitration Association in accordance with its Commercial Arbitration Rules in Maricopa County, Arizona. Judgment on the award rendered by the arbitrator may be tendered in any court having jurisdiction thereof. The prevailing Party in any dispute subject to Arbitration under this Agreement shall be awarded its attorneys' fees and costs.

12. Non-Solicitation

The Parties acknowledge that Service Provider has expended substantial time, money and effort training its employees and independent contractors with respect to business strategies, techniques and methods related to the Services and Deliverables. Accordingly, during the term of, and for a period of two (2) years immediately following expiration or termination of, this Agreement, Client agrees not to hire, contract with, consult, solicit for employment or engage any employee or independent contractor of Service Provider, or induce any such employee or independent contractor to terminate or breach any employment or other relationship with Service Provider. The Parties agree that where Client has breached the foregoing provision, Client shall pay to Service Provider as liquidated damages, and not as a penalty, a sum equivalent to the greater of: (a) the annual salary of any such employee or amount of contractor fees paid or payable to any such independent contractor in the one (1) year period prior to such breach; or (b) the amount paid or payable by Client under this Agreement in the one (1) year period prior to such breach.

13. Non-Disparagement.

The Parties agree and covenant that they shall not make, publish, or communicate to any person or entity or in any public forum any maliciously false, defamatory, or disparaging remarks, comments, or statements concerning the other Party or its businesses, or any of its employees, officers, or directors and its existing and prospective customers, suppliers, investors, and other associated third parties, now or at any time in the future.

14. Miscellaneous

- 14.1 Compliance with Law.** Both Parties shall comply with all laws applicable to the performance of this Agreement.
- 14.2 Acknowledgement For New Mexico Clients Only.** The Parties acknowledge that this Services Agreement is entered into in accordance with the "ACES Cooperative Accounting Services Purchase Agreement," itself to be entered into between Client and the New Mexico Charter School Education Services Association ("ACES") on or about Effective Date. The Parties further understand and agree that invoicing under this Agreement shall be carried out in accordance with such ACES Cooperative Accounting Services Purchase Agreement.
- 14.3 Relationship of the Parties.** The Parties have the status of independent contractors, and nothing in this Agreement nor the conduct of the Parties will be deemed to place the Parties in any other relationship, including without limitation, any partnership, joint venture, franchise, agency, fiduciary or employment relationship. Service Provider expressly disclaims that it is an Education Management Organization or similar entity that manages any aspect of Client's operations. Neither Party shall be responsible for the acts or omissions of the other Party or the other Party's personnel. This Agreement confers no rights upon either Party's employees, agents, contractors, partners, or upon any other person or entity. Consistent with California Education Code § 47604, Service Provider does not and shall not have any authority to perform any of the following services for Client: (a) the nomination, appointment, or removal of Client's Board of Directors ("Board") members/officers; (b) the employment, supervision, or dismissal of any employees of Client; (c) the management of Client's day-to-day operations as its administrative manager; or (d) the approval, denial, or management of the budget or any expenditures of Client that are not authorized by the Board.
- 14.4 Assignment; Successors and Assigns.** Neither Party may assign this Agreement, or otherwise transfer any right or obligation under this Agreement, without the prior written consent of the other Party, which consent shall not be unreasonably withheld or delayed, provided that Service Provider may assign this Agreement or an SOW without consent to an Affiliate or in connection with a sale of substantially all of its assets, or in the event of a reorganization. Subject to the foregoing, this Agreement shall be binding upon and inure to the benefit of the Parties' successors and permitted assigns.
- 14.5 Notices.** Notices under this Agreement shall be sent in writing to the addresses in the applicable SoW, or to such other address as may be specified by either Party. Notices shall be in writing and deemed to have been given (a) the day an email is sent if sent during normal business hours, or the next day if outside of normal business hours, (b) when personally delivered, or (c) five (5) business days after mailing if sent by registered or certified mail.
- 14.6 Force Majeure.** Neither Party shall be liable to the other for any delay or failure to perform hereunder due to circumstances beyond the Party's reasonable control, including, but not limited to, acts of God; acts of government or regulatory change that makes it impossible or impracticable

for Service Provider to operate (determined in Service Provider's sole discretion); acts of terror; unusually severe weather conditions; strikes or other labor difficulties; war; riots; earthquakes; public disturbances; epidemics; and service disruptions involving hardware, software, or power systems not within the Party's possession or reasonable control. Any Party seeking to excuse or delay its performance pursuant to this Section 13.5 must: (1) give the other Party within one (1) week, or as soon thereafter as practicable, written notice describing the particulars of the Force Majeure event, (2) suspend its performance no longer than required by the Force Majeure event, and (3) use reasonable efforts to remedy its inability to perform. Notwithstanding the foregoing, Client shall be liable for the payment of all amounts required to be paid pursuant to an applicable SOW.

- 14.7 Entire Agreement.** This Agreement, together with all SoWs, contains the entire agreement of the Parties with respect to the subject matter hereof and supersedes, and the Parties hereby disclaim reliance on, all previous oral and written communications, representations, understandings, and agreements by the Parties concerning the subject matter of this Agreement. No terms, provisions, or conditions contained in any other business form or document that Client may use in connection with Services contemplated by this Agreement will have any effect on the rights or obligations of the Parties under, or otherwise modify, this Agreement.
- 14.8 Amendment; Waiver.** No modification, amendment, or waiver of any provision of this Agreement will be effective unless in writing and signed by authorized representatives of both Parties hereto. Any failure to enforce any provision of this Agreement shall not constitute a waiver thereof or of any other provision and a waiver of any breach of this Agreement shall not constitute a waiver of any other or subsequent breach.
- 14.9 Severability.** If any term or provision of this Agreement is invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability shall not affect any other term or provision of this Agreement, or invalidate or render unenforceable such term or provision in any other jurisdiction. Upon a determination that any term or provision is invalid, illegal, or unenforceable, the Parties shall negotiate in good faith to modify this Agreement to effect the original intent of the Parties as closely as possible in order that the transactions contemplated hereby be consummated as originally contemplated to the greatest extent possible.
- 14.10 Governing Law, Venue and Equitable Remedies.** All claims and disputes related to or arising out of this Agreement not resolved by the Dispute Resolution section of this Agreement (Section 11) will be governed by the internal laws of the State of Arizona, excluding any of its or any other jurisdiction's rules on conflicts of law that would cause the substantive law of any other state to apply. Any legal suit, action, or proceeding arising out of relating to this Agreement or the transactions contemplated hereby shall be instituted in the District of Arizona or Maricopa County, and each Party irrevocably submits to the exclusive jurisdiction of such courts in any such legal suit, action, or proceeding.

Each Party to this Agreement acknowledges and agrees that (a) a breach or threatened breach by such Party of any of its obligations under this Agreement would give rise to irreparable harm to the other Party for which monetary damages would not be an adequate remedy and (b) if a breach or

a threatened breach by such Party of any such obligations occurs, the other Party hereto will, in addition to any and all other rights and remedies that may be available to such Party at law, at equity, or otherwise in respect of such breach, be entitled to equitable relief, including a temporary restraining order, an injunction, specific performance and any other relief that may be available from a court of competent jurisdiction, without any requirement to (i) post a bond or other security, or (ii) prove actual damages or that monetary damages will not afford an adequate remedy. Each Party to this Agreement agrees that such Party shall not oppose or otherwise challenge the appropriateness of equitable relief or the entry by a court of competent jurisdiction of an order granting equitable relief, in either case, consistent with the terms of this Section 14.10.

14.11 WAIVER OF JURY TRIAL. EACH PARTY IRREVOCABLY AND UNCONDITIONALLY WAIVES, TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW, ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN ANY LEGAL ACTION, PROCEEDING, CAUSE OF ACTION, OR COUNTERCLAIM ARISING OUT OF OR RELATING TO THIS AGREEMENT, INCLUDING ANY EXHIBITS, SCHEDULES, SOWS AND APPENDICES ATTACHED TO THIS AGREEMENT, OR THE TRANSACTIONS CONTEMPLATED HEREBY.

14.12 Headings. Headings, captions and sections are inserted into this Agreement for convenience only and will not affect the meaning or interpretation of this Agreement.

14.13 Counterparts. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one instrument.

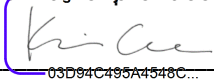
[SIGNATURE PAGES FOLLOW]

IN WITNESS WHEREOF, the Parties hereto have executed this Master Services Agreement as of the Effective Date.

CLIENT

The Academies Charter Management Organization,

A California nonprofit corporation

By:  _____
03D94C495A4548C...

Name: Dr. Karin Aure _____

Title: Superintendent _____

FEIN Tax ID: 37-1638700 _____

Tax Status: Exempt _____

SERVICE PROVIDER

VERTEX SUPPORT SERVICES, LLC, an Arizona limited liability company.

By: _____

Name: _____

Title: _____

For Internal Use Only

Client-project name:

SoW number:

STATEMENT OF WORK ("SoW")

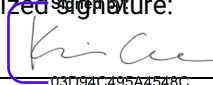
Parties and addresses for notice

"Vertex"	"Client"
*Company name: Vertex Support Services, LLC	*Company name: The Academies Charter Management Organization
*Primary Contact Name: Kristy Phillips	*Primary Contact Name: Dr. Karin Aure
*Address: 3125 S. Gilbert Road Chandler, Arizona 85286	*Address: P.O. Box 1189 Visalia, CA 93279
*Phone Number: (480) 896-7275	*Phone Number: 559.622.3236
*Email: kristy.phillips@vertexeducation.com	*Email: kaure@theacademiescharters.org
Secondary Contact: Dylan Smith	Secondary Contact: Claudia Van Groningen

**Denotes required field*

This SoW is effective as of the date last signed below ("SoW Effective Date"). Client's purchase, receipt and use of the Services defined herein are subject to the Master Services Agreement ("Agreement") executed between Vertex Support Services, LLC and Client. Capitalized terms used, but not defined in this SoW, will have the meaning given in the Agreement. Any additional or differing terms and conditions of this SoW shall apply only to the Services covered by this SoW and not to Services covered by any other SoW. The Parties understand that this SoW is a two-party agreement between Vertex and Client.

Agreed and accepted:

"Vertex"	"Client"
Authorized signature:	Authorized signature: 
Name: Endre K. Sebesteny	Name: Dr. Karin Aure
Title: President, VSS	Title: Superintendent

Date:	Date: 9/29/2025
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1. Objective

1.1 The objective of this SoW is to provide Client with Services in relation to processing Universal Benefits Applications (UBA).

1.2 Subject to the assumptions and Client responsibilities set out in Section 4, Vertex will use reasonable skills, efforts and care to (i) assist Client with the service objective defined in item 1.1 above and (ii) provide the Services described in Section 2.

2. Scope of Services

2.1 The Services that Vertex will provide are:

- Assist the Client in procuring LINQ Child Nutrition software
- Set up Client information in LINQ Child Nutrition
- Process all UBA forms during the month of October and assist with reporting
- Train Client on how to process UBA forms to be successful

2.2 Only the Services and Deliverables explicitly described in Section 2 and of this SoW are to be considered in scope. For the sake of clarity, it is hereby specified that the elements considered to be out of scope for this SoW include but are not limited to:

- Onsite operations
- Nutritional database services
- Administrative support of the National School Lunch Program in CNIPS

3. Term and Estimated Timeline

3.1 The term of this SoW shall be September 30, 2025 to November 30, 2025.

3.2 The above estimated timeline is based on the assumptions that: (i) the Services will commence on September 30; (ii) the assumptions and Client's responsibilities listed in Section 4.1 below are met; and (iii) that all obligations of Client set out or referred to in the Agreement are fulfilled.

4. Client Responsibilities

4.1 Client's Services and Deliverables, including activities related hereto, as well as the estimated timeline and pricing are dependent on (i) Client carrying out its responsibilities as set out in the Agreement and (ii) the following assumptions:

4.1.1 To obtain an efficient provisioning of the Services in scope for this SoW, Client and Vertex have agreed to adopt a highly collaborative work environment as noted in Section 4.2 of the Agreement. Client must in particular:

- Designate a school employee to be the main point of contact for Vertex
- Respond in a timely manner to requests for information from Vertex via email
- Maintain all necessary licenses to operate, serve food, and execute the National School Lunch Program

5. Location

5.1 Services shall be provided remotely by Vertex.

6. Fees and Expenses

6.1 The fee for Vertex's Services as set out in this SoW is excluding any taxes or duties. Fees will be invoiced as follows:

- Fees will be invoiced in the amount of \$1,500 on September 30, 2025
- Annual Agreement Amount is \$1,500
- Total Agreement Amount is \$1,500

6.2 The fee for LINQ Child Nutrition will be invoiced to the Client directly and paid to LINQ directly by the Client.

6.3 Vertex shall not be bound by any pricing, timing commitments and/or commitments to provide the Services in case (i) any of the assumptions set out or referred to in this SoW are not met or are not fulfilled by Client or (ii) the Client fails to carry out any of its responsibilities under the Agreement. In the event of the aforementioned, Vertex shall, to a reasonable extent, be entitled to charge Client for any resulting additional work and/or waiting time on a time and materials basis. However, Vertex shall use reasonable efforts to limit the effects hereof.



ENCLOSURE #13

ENCLOSURE SUMMARY

Consideration of Approval of LCAP Midyear and Annual Contract with McLennan Group

FROM: Karin Aure

DATE: 10/21/2025

BACKGROUND: Annual Consulting Agreement for LCAP reporting and writing services.

BUDGET IMPACT: \$135/hr; rate unchanged from previous year.

SUPERINTENDENT'S RECOMMENDATION: Approve.

CONSULTING AGREEMENT

THIS CONSULTING AGREEMENT (the "Agreement") dated this 13th day of September, 2025 BETWEEN:

The Academies Charter Management PO Box 1189, Visalia, CA 93279 (the "Client")

- AND -

McLennan Group, LLC of 3840 N Fulgham Ct, Visalia, CA 93291, USA
(the "Contractor").

BACKGROUND:

- A. The Client is of the opinion that the Contractor has the necessary qualifications, experience and abilities to provide services to the Client.
- B. The Contractor is agreeable to providing such services to the Client on the terms and conditions set out in this Agreement.

IN CONSIDERATION OF the matters described above and of the mutual benefits and obligations set forth in this Agreement, the receipt and sufficiency of which consideration is hereby acknowledged, the Client and the Contractor (individually the "Party" and collectively the "Parties" to this Agreement) agree as follows:

Services Provided

1. The Client hereby agrees to engage the Contractor to provide the Client with services (the "Services") consisting of:
 - McLennan Group will provide 2025-26 LCAP interim report, as well as the 2025-26 LCAP Annual Update consulting and writing services. LCAP 2026-27 LCAP Plan consulting and writing services and, at the district's further request- 2026-27 county requested revisions for approval in July/August of 2026. (Additional grant and other plan writing services are available upon written request.
2. The Services will also include any other tasks which the Parties may agree on. The Contractor hereby agrees to provide such Services to the Client.

Term of Agreement

3. The term of this Agreement (the "Term") will begin on the date of this Agreement and will remain in full force and effect until the completion of the Services, subject to earlier termination as provided in this Agreement. The Term of this Agreement may be extended by mutual written agreement of the Parties.
4. In the event that either Party breaches a material provision under this Agreement, the non defaulting Party may terminate this Agreement and require the defaulting Party to indemnify the non-defaulting Party against all reasonable damages.

Performance

5. The Parties agree to do everything necessary to ensure that the terms of this Agreement take effect.

Currency

6. Except as otherwise provided in this Agreement, all monetary amounts referred to in this Agreement are in US Dollars.

Compensation

7. For the services rendered by the Contractor as required by this Agreement, the Client will provide compensation (the "Compensation") to the Contractor at the rate of \$135.00 per hour.
8. The Compensation will be payable on a monthly basis, while this Agreement is in force. 9. The above Compensation includes all applicable sales tax, and duties as required by law.

Reimbursement of Expenses

10. The Contractor will be reimbursed for mutually agreed upon expenses incurred by the Contractor in connection with providing the Services of this Agreement.

Additional Resources

11. The Client agrees to provide, for the use of the Contractor in providing the Services, the following resources:
 - The Client will ensure Bi-Monthly email/phone or personal meeting contact for additional information required to complete the planning process to client specifications. Client will provide information or access to local data, accounting figures for actions, and budgets as needed to complete fiscal portions of the forms.

Confidentiality

12. Confidential information (the "Confidential Information") refers to any data or information relating to the business of the Client which would reasonably be considered to be proprietary to the Client including, but not limited to, accounting records, business processes, and client records and that is not generally known in the industry of the Client and where the release of that Confidential Information could reasonably be expected to cause harm to the Client.
13. The Contractor agrees that it will not disclose, divulge, reveal, report or use, for any purpose, any confidential information which the Contractor has obtained, except as authorized by the Client. This obligation will survive the expiration or termination of this Agreement and will continue indefinitely.
14. All written and oral information and materials disclosed or provided by the Client to the Contractor under this Agreement is Confidential Information regardless of whether it was provided before or after the date of this Agreement or how it was provided to the Contractor.

Ownership of Materials and Intellectual Property

15. All intellectual property and related materials (the "Intellectual Property") including any related work in progress that is developed or produced under this Agreement, will be the sole property of the Client. The use of the Intellectual Property by the Client will not be restricted in any manner.
16. The Contractor may not use the Intellectual Property for any purpose other than that contracted for in this Agreement except with the written consent of the Client. The Contractor will be responsible for any and all damages resulting from the unauthorized use of the Intellectual Property.

Return of Property

17. Upon the expiry or termination of this Agreement, the Contractor will return to the Client any property, documentation, records, or Confidential Information which is the property of the Client.

Capacity/Independent Contractor

18. In providing the Services under this Agreement it is expressly agreed that the Contractor is acting as an independent contractor and not as an employee. The Contractor and the Client acknowledge that this Agreement does not create a partnership or joint venture between them, and is exclusively a contract for service.

Notice

19. All notices, requests, demands or other communications required or permitted by the terms of this Agreement will be given in writing and delivered to the Parties of this Agreement as follows:

a. The Academies Charter Management

PO Box 1189, Visalia, CA 93279

b. McLennan Group, LLC

3840 N Fulgham Ct, Visalia, CA 93291, USA

or to such other address as any Party may from time to time notify the other.

Indemnification

20. Except to the extent paid in settlement from any applicable insurance policies, and to the extent permitted by applicable law, each Party agrees to indemnify and hold harmless the other Party, and its respective affiliates, officers, agents, employees, and permitted successors and assigns against any and all claims, losses, damages, liabilities, penalties, punitive damages, expenses, reasonable legal fees and costs of any kind or amount whatsoever, which result from or arise out of any act or omission of the indemnifying party, its respective affiliates, officers, agents, employees, and permitted successors and assigns that occurs in connection with this Agreement. This indemnification will survive the termination of this Agreement.

Additional Clause(s)

21. This contract includes writing work on the LCAP 2025-26 Interim Report, LCAP 2025-26 Annual Update, 2026-27 LCAP and the district may choose to have additional work after June 30, 2026 to complete the County Office required adjustments to the 2025-26and/or 2026-27 LCAP. Deadlines for each item will be worked out by mutual agreement with the district superintendent or their designated representative.

22. **Optional** Grant Writing- Other Contracted work: As many grant application processes are competitive, with more qualified and complete grant submissions than funds available, the consultant does not guarantee grant will be awarded upon submission of grant application.

Legal Expenses

23 In the event that legal action is brought to enforce or interpret any term of this Agreement, the prevailing Party will be entitled to recover, in addition to any other damages or award, all reasonable legal costs and fees associated with the action.

Modification of Agreement

24. Any amendment or modification of this Agreement or additional obligation assumed by either Party in connection with this Agreement will only be binding if evidenced in writing signed by each Party or an authorized representative of each Party.

Time of the Essence

25. Time is of the essence in this Agreement. No extension or variation of this Agreement will operate as a waiver of this provision.

Assignment

26. The Contractor will not voluntarily, or by operation of law, assign or otherwise transfer its obligations under this Agreement without the prior written consent of the Client.

Entire Agreement

27. It is agreed that there is no representation, warranty, collateral agreement or condition affecting this Agreement except as expressly provided in this Agreement.

Enurement

28. This Agreement will ensure to the benefit of and be binding on the Parties and their respective heirs, executors, administrators, successors and permitted assigns.

Titles/Headings

29. Headings are inserted for the convenience of the Parties only and are not to be considered when interpreting this Agreement.

Gender

30. Words in the singular mean and include the plural and vice versa. Words in the masculine mean and include the feminine and vice versa.

Governing Law

31. It is the intention of the Parties to this Agreement that this Agreement and the performance under this Agreement, and all suits and special proceedings under this Agreement, be construed in accordance with and governed, to the exclusion of the law of any other forum, by the laws of California, without regard to the jurisdiction in which any action or special proceeding may be instituted.

Severability

32. In the event that any of the provisions of this Agreement are held to be invalid or unenforceable in whole or in part, all other provisions will nevertheless continue to be valid and enforceable with the invalid or unenforceable parts severed from the remainder of this Agreement.

Waiver

33. The waiver by either Party of a breach, default, delay or omission of any of the provisions of this Agreement by the other Party will not be construed as a waiver of any subsequent breach of the same or other provisions.

IN WITNESS WHEREOF the Parties have duly affixed their signatures under hand and seal on this 13th day of September 2025

The Academies Charter Management

Per:_____ Signature of authorized representative

McLennan Group, LLC

Per:_____ Signature of authorized representative