



TACMO Board Meeting - March 2024 Agenda

Mar 19th 2024 6:30pm - 8:30pm

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

<https://us02web.zoom.us/j/83778165355>

PUBLIC BOARD MEETING NOTICE

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

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

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

1. OPENING BUSINESS

6:30pm

1.1. 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 Donya Ball at PO Box 1189, Visalia, CA 93279 or (559) 429-4351. Such a request should be in writing if possible or may be made in person or by telephone. The request should specify the nature of the accommodation or modification requested, including any auxiliary aids or services requested, and the name, address, and telephone number of the person making the request.

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

1.3. IDENTIFY CLOSED SESSION TOPICS OF DISCUSSION

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. ADJOURN TO CLOSED SESSION

2. CLOSED SESSION

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

2.2. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION (Gov. Code section 54956.9(d)(2).): ([1 case]).

3. REGULAR SESSION RECONVENED

3.1. CALL PUBLIC SESSION TO ORDER

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

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

4. CONSENT AGENDA

4.1. SUPERINTENDENT'S OFFICE

4.1.1 Approval of Minutes of the board meeting on February 20, 2024 (Enc. No. 1)

 [TACMO BOD 02202024 Meeting Minutes DRAFT.pdf](#)

4.1.2 Approval of the February 2024 Check Register Report (Enc. No. 2)

 [TACMO February 2024 Combined Board Check Register.pdf](#)

4.1.3 Donation Recognition (Enc. No. 3)

 [Donations March 2024.pdf](#)

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

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

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

4.2. ADMINISTRATIVE SERVICES

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

5. PUBLIC RECOGNITION/PROCLAMATIONS/ACTION

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

6. PROGRAM UPDATE & BOARD DEVELOPMENT

Presentation/Public Hearing/Public Comment/Board Discussion

6.1. Program Update

6.1.1 TACMO Admissions Update (Enc. No. 5)

 [24-25 Student Enrollment and Waitlist 031324.pdf](#)

6.2. Board Development

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

7. COMMUNITY REPORTS

Presentation/Public Hearing/Public Comment/Board Discussion

7.1. Board Member Report

7.2. Superintendent Report

7.2.1 LCAP/Budget Timeline- 24/25 Budget Priorities Staff Input (Enc. No. 6)

 [24-25 LCAP Timeline.docx.pdf](#)

7.2.2 Transportation Update for 24/25 (Enc. No. 7)

 [BOA Bus Transportation Enclosure 1 Map.pdf](#)

 [BOA Bus Transportation Enclosure 2 Parent Request.pdf](#)

7.2.3 Finalize June 2024 TACMO Board Meetings

Two (2) dates needed: June 6, 10, 11, 12, 13, 17, 18, 19, 20, 24, 25, 26

7.3. Principal Report

7.3.1 Outcomes of February All Staff Development Day at Blue Oak Academy

7.3.2 Outcomes of February All Staff Development Day at Sycamore Valley Academy

7.4. Operations Director Report

7.5. Human Resources Director Report

7.5.1 TACMO Hiring of Highly Qualified Staff

7.6. Teacher Representative Report

8. ADMINISTRATIVE PANEL RECOMMENDATIONS/ACTIONS

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

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

9. GENERAL AGENDA

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

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

 [TACMO-FY24 Jan Financial Update.pdf](#)

9.2. 2023-24 2nd Interim Report for Blue Oak Academy (Enc. No. 9) ACTION

 [Blue Oak Academy 2023-24 2nd Interim Report.pdf](#)

9.3. 2023-24 2nd Interim Report for Sycamore Valley Academy (Enc. No. 10) ACTION

 [Sycamore Valley Academy 2023-24 2nd Interim Report.pdf](#)

10. ADJOURNMENT

10.1. Request for future Board Agenda items

10.2. The next The Academies CMO board meeting: April 16,
2024 at 6:30 PM.

END
8:30pm



TACMO BOARD MEETING FEBRUARY 20, 2024

Minutes



TUESDAY FEBRUARY 20, 2024

6:30 PM – 8:30 PM PDT

Sycamore Valley Academy (Multi-Purpose Room) and Blue Oak Academy (Room 408)

In Attendance:

Mary Aceves, Donya Ball, Ed.D., Shauna Dolin, Cristina Gutierrez, Marilou Monsivais, Corey Morse, Michelle Phillips, Harold Rollin, Dana Stinson, Claudia Van Groningen

1. OPENING BUSINESS

1.1. CALL PUBLIC SESSION TO ORDER

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

1.2. ADA ACCOMMODATIONS

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

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

1.3. IDENTIFY CLOSED SESSION TOPICS OF DISCUSSION

Rollin identified item 2.1. Closed session was moved to the end of the agenda.

1.4. PUBLIC COMMENT ON CLOSED SESSION TOPICS

There was no public comment this evening.

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. ADJOURN TO CLOSED SESSION

Rollin adjourned to closed session at 8:29 PM.

2. CLOSED SESSION

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

Phillips moved to approve the hiring for the positions of Office Assistant, Behavior Technician Aide, Instructional Aide; Gutierrez seconded. Approved 5-0.

Gutierrez moved to approve the hiring of ASP Aide at BOA, Monsevais seconded, approved 5-0.

3. REGULAR SESSION RECONVENED

Rollin called the public session to order at 8:40 PM.

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

Rollin reported the action taken on item 2.1.

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

There was no public comment this evening.

3.3. CALL PUBLIC SESSION TO ORDER

Rollin called public session back to order at 8:40 PM.

4. CONSENT AGENDA

Items 4.1-4.2.4 were approved by general consent.

4.1. ADMINISTRATIVE SERVICES

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

4.2. SUPERINTENDENT'S OFFICE

4.2.1. Approval of Minutes of the board meeting on January 16, 2024 and February 1, 2024 (Enc. No. 1)

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

4.2.3. Donation Recognition (Enc. No. 3)

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

5. PUBLIC RECOGNITION/PROCLAMATIONS/ACTION

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

6. PROGRAM UPDATE & BOARD DEVELOPMENT

Presentation/Public Hearing/Public Comment/Board Discussion

6.1. Program Update

6.1.1. Admissions (Enc. No 5)

Dr. Ball presented the Admissions Report for the 24-25 school year.

6.2. Board Development

7. COMMUNITY REPORTS

Presentation/Public Hearing/Public Comment/Board Discussion

7.1. Board Member Report

Aceves: No report

Phillips: No report

Monsivais: No report

Gutierrez: No report

Rollin: Reported reflecting on the civility and transparency of the TACMO Board.

7.2. Superintendent Report

7.2.1. LCAP & Budget Timeline (Enc. No. 6)

Dr. Ball reported the plan to align the LCAP with the Strategic Plan currently in development.

7.2.2. 2024 Organization Climate Survey Results (Enc. No. 7)

Dr. Ball reviewed stakeholder participation in the climate survey. She noted that the survey results are being used to guide the development of the Strategic Plan.

7.2.3. Bus Transportation for 2024-25

Dr. Ball presented, noting that VUSD will commit to providing two total busses for our two schools in the 24-25 year.

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

Dr. Ball presented. Forms are due by April 2, 2024.

7.3. Principal Report

7.3.1. Field Trips During 2023-24 School Year at Blue Oak Academy

Stinson reported on numerous field trip opportunities provided at Blue Oak Academy.

7.3.2. Field Trips During 2023-24 School Year at Sycamore Valley Academy

Morse reported a wide range of field trip opportunities provided at Sycamore Valley Academy.

7.4. Operations Director Report

Van Groningen: No report

7.5. Human Resources Director Report

Dolin: No report

7.6. Teacher Representative Report

Johnson reported the Driving Questions from PBL units at SVA and BOA in grades 1-8. Additionally, both schools have students heading to the county spelling bee and Poetry and Prose events. Students also attended the Young Author's Faire

8. ADMINISTRATIVE PANEL RECOMMENDATIONS/ACTIONS

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

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

9. GENERAL AGENDA

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

9.1. 2023-2024 Auditor Statement of Work for Services with CliftonLarsonAllen LLP (Enc. No. 9) ACTION

Dr. Ball presented. Monsevais moved to approve the Auditor Statement of Work for Services with CliftonLarsonAllen LLP; Gutierrez seconded. Approved 5-0.

9.2. DRAFT Mental Health Clinician Job Description (Enc. No. 10) ACTION

Tanner presented. Gutierrez moved to approve the Mental Health Clinician Job Description; Monsevais seconded. Approved 5-0.

9.3. DRAFT 2024-25 TACMO Salary Schedules (Enc. No. 11) ACTION

Dolin presented. Gutierrez moved to approve the 2024-25 TACMO Salary Schedules; Aceves seconded. Approved 5-0.

9.4. DRAFT BP 24-001 TACMO School Related Organizations Policy (Enc. No. 12) ACTION

Dr. Ball presented. Monsevais moved to approve the TACMO School Related Organizations Policy inclusive of provision for annual renewal and with revisions to final paragraph as follows: ".....income of the organization, as well as the prior years' filed tax returns, and all other documents requested by the Superintendent including but not limited to forms 990 and 199"; Aceves seconded. Approved 5-0.

10. ADJOURNMENT

10.1. Request for future Board Agenda items

Gutierrez requested waiting list numbers. Aceves requested comparable options for SOWs in the future.

10.2. The next The Academies CMO board meeting: March 19, 2024 at 6:30 PM.

Rollin adjourned the meeting at 8:41 PM.

Combined Board Check Register



School: TACMO
Month: February 2024

					Total Paid By Check:	\$ 168,144.50
					Total Paid By Credit Card:	\$ 5,030.75

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	8178	Laurie Aguilar	2/6/2024	Bill #011224--Reimb: Culinary Arts Bill #012224--Reimb: Culinary Supplies		\$ 131.07
Check	8179	Amazon Capital Services	2/6/2024	Bill #1741-YCDM-LDNT--Supplies Bill #1YTL-Q4MX-FWGX--Supplies Bill #196C-G4MR-LWKJ--Supplies Bill #1CRJ-R119-H3NV--Supplies Bill #1VP1-TGT3-6HDW--Supplies Bill #1XLF-H17T-F3Y1--Supplies		\$ 1,182.81
Check	8180	American Fidelity Assurance	2/6/2024	Bill #D681849--01/01 - 01/31/24 Flex Plan Liability Coverage		\$ 4,790.70
Check	8181	Cline's Business Equipment, Inc.	2/6/2024	Bill #231540--Contract Usage charge: 12/12/23 - 01/11/24 & Standard min Charge		\$ 899.29
Check	8182	ODP Business Solutions, LLC	2/6/2024	Bill #349413983001--Supplies Bill #349407975001--Supplies Bill #345025305001--Supplies		\$ 608.54
Check	8183	Jennifer Ramage	2/6/2024	Bill #012424--Reimb: Culinary Supplies		\$ 232.67
Check	8184	Read Naturally	2/6/2024	Bill #266237--Read Live 1 Year Subscription: 01/19/24 - 01/19/25		\$ 638.00
Check	8185	The Cranium Company	2/6/2024	Bill #1154BAL--Social Studies Event for 4th Grade Bal		\$ 402.50
Check	8186	Waste Management/USA Waste	2/6/2024	Bill #4772358-0165-1--Waste Svc: February 2024		\$ 709.98
Check	8187	Chase Yoshida	2/6/2024	Bill #012324--Reimb: Sports Awards & Mileage		\$ 340.23
Check	8188	EdTec	2/6/2024	Bill #28639--EdTec Monthly Back Office Service - February 2024		\$ 15,330.00
Check	8189	Self-Insured Schools of California	2/6/2024	Bill #February 2024--Billing Period: February 2024		\$ 69,465.55
Check	8190	Amazon Capital Services	2/15/2024	Bill #16GG-YXCR-4KMR--Supplies Bill #1YQ3-MNNC-7R7R--Supplies Bill #14LV-3HGX-QLPH--Supplies		\$ 820.45
Check	8191	Class Creator	2/15/2024	Bill #INV-USACC-0012--Class Creator Subscription due by 01/31/24		\$ 656.00

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	8192	Cline's Business Equipment, Inc.	2/15/2024	Bill #232191--IT Service: 01/25/24 Bill #232192--BIZHUB 4000i Desktop Printer Bill #232003--Contract Usage charge: 12/22/23 - 01/21/24 Bill #232279--It Svc: 01/31/24 Bill #232209--Konica Minolta		\$ 1,062.65
Check	8193	Shauna Dolin	2/15/2024	Bill #013124--Reimb: Mileage		\$ 45.36
Check	8194	Krystal Eastman	2/15/2024	Bill #013024--Reimb: Mileage Bill #010124--Reimb: Mileage		\$ 126.63
Check	8195	Ellie Hebert	2/15/2024	Bill #INV-001249--Pre-Production Video Outline/Structure Build		\$ 3,020.00
Check	8196	House of Chan Tutoring	2/15/2024	Bill #1005--Mentor weekly Meeting & Classroom observations: 11/29/23 - 01/25/24		\$ 825.00
Check	8197	Kelly De Lemos	2/15/2024	Bill #012924--Reimb: Grade 1-5 Science Engineering supplies; Grade 4-5 science measurement supplies & Batteries for digital scales		\$ 91.13
Check	8198	Virginia Lovci	2/15/2024	Bill #013124--Reimb: Mileage		\$ 104.99
Check	8199	Stacey Nelson	2/15/2024	Bill #020224--Reimb: Mileage		\$ 63.05
Check	8200	Tulare County Superintendent of Schools	2/15/2024	Bill #241820--2023-2024 Teacher Induction Candidate Support		\$ 18,000.00
Check	8201	Visalia Unified School District	2/15/2024	Bill #2427--Transportation Charges: November 2023		\$ 240.00
Check	8202	White's Music Center	2/15/2024	Bill #595226--Music Instruments & Supplies		\$ 219.48
Check	8203	Amazon Capital Services	2/20/2024	Bill #1V94-M9GJ-6RQM--Supplies Bill #1KPG-THW7-7TT1--Supplies Bill #11WW-74L3-J3HY--Supplies Bill #1NHP-9PWH-W77D--Supplies		\$ 1,066.69
Check	8204	Classic Charter, Inc.	2/20/2024	Bill #169222BAL--SVA Field Trip to Yosemite Mountain Sugar Pine Railroad Due by 01/29/24		\$ 2,532.50
Check	8205	CliftonLarsonAllen LLP	2/20/2024	Bill #L241049755--Final billing for work performed from new state compliance audit procedures for the year ended 06.30.2023		\$ 3,412.50
Check	8206	Cline's Business Equipment, Inc.	2/20/2024	Bill #232414--Contract Usage charge: 01/01 - 01/31/24 Bill #232367--Contract Usage charge: 01/01 - 01/31/24		\$ 1,840.92
Check	8207	Jessica Juarez	2/20/2024	Bill #020224--Reimb: Bean Bag - Calming corner Homework folders & Pillows for bean bag - Calming Center		\$ 100.37
Check	8208	Law Offices of Young, Minney & Corr. LLP	2/20/2024	Bill #8754--Legal Svcs thru: 01/16 - 01/26/24		\$ 885.00

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	8209	ODP Business Solutions, LLC	2/20/2024	Bill #350815414001--Supplies Bill #349763022001--Supplies Bill #351949677001--Supplies Bill #350288771001--Supplies Bill #347328411001--Supplies Bill #350489167001--Supplies Bill #346097287001--Supplies Bill #350779105001--Supplies Bill #350425325001--Supplies Bill #346036713001--Supplies Bill #346154089001--Supplies Bill #350058960001--Supplies Bill #350112765001--Supplies Bill #350104974001--Supplies Bill #350815409001--Supplies Bill #350815401001--Supplies Bill #349925541001--Supplies Bill #350726610001--Supplies Bill #350428751001--Supplies		\$ 2,530.14
Check	8210	PowerSchool Group, LLC	2/20/2024	Bill #INV384158--SW-UHC-S-AISS: Attendance Intervention Suite Subscription: 06/30/24 - 06/29/25		\$ 5,568.00
Check	8211	Visalia Unified School District	2/20/2024	Bill #2483--Transportation Charges: February 2024		\$ 10,634.33
Check	8212	California Lavender Honey Farm	2/20/2024	Bill #1339--Group Tour fees for BOA field trip on 2/23/24.		\$ 1,020.00
Check	8213	Investors Property Management	2/20/2024	Bill #March 2023--TACMO Home Office Monthly Rent		\$ 900.00
Check	8214	Amazon Capital Services	2/27/2024	Bill #1NH1-TJ3K-VN96--Supplies Bill #1DTT-7VH3-WMW4--Supplies Bill #1RL3-6VGQ-6163--Supplies Bill #1WT3-R1CG-Q4GR--Supplies		\$ 314.60
Check	8215	Celebration Charters & Tours	2/27/2024	Bill #846--Transportation: 12/07/23		\$ 500.00
Check	8216	Cline's Business Equipment, Inc.	2/27/2024	Bill #230564--Contract Usage charge: 12/01 - 12/31/23 Bill #223604--Contract Usage charge: 08/01 - 08/31/23 Bill #233128--IT Service: 02/12/24 Bill #227135--Contract Usage charge: 10/01 - 10/31/23 Bill #225400--Contract Usage charge: 09/01 - 09/30/23 Bill #229040--Contract Usage charge: 11/01 - 11/30/23		\$ 645.18
Check	8217	Enerspect Medical Solutions, LLC	2/27/2024	Bill #21469--Adult Smart Pads Cartridge for Philips		\$ 87.13
Check	8218	Gopher, Inc.	2/27/2024	Bill #IN348984--PE Supplies		\$ 363.66
Check	8219	J.W.Pepper & Son, Inc.	2/27/2024	Bill #366168698--Art & Music Supplies Bill #366158342--Art & Music Supplies Bill #366164143--Art & Music Supplies		\$ 323.54

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	8220	ODP Business Solutions, LLC	2/27/2024	Bill #350647485001--Supplies Bill #351922937001--Supplies Bill #352438425001--Supplies Bill #348832526001--Supplies Bill #350641630001--Supplies Bill #347536026001--Supplies Bill #350724625001--Supplies		\$ 1,017.14
Check	8221	Raptor Technologies, LLC	2/27/2024	Bill #INV108208--Books & Supplies		\$ 390.60
Check	8222	Tulare County Superintendent of Schools	2/27/2024	Bill #241803--2023-2024 Professional Learning: 10/01 - 12/31/23		\$ 2,500.00
Check	8223	Arturo Villasenor	2/27/2024	Bill #020624--Reimb: Staff vs Students soccer game & Teaching materials		\$ 97.73
Check	8224	Thomas Brumfield	2/28/2024	Bill #100423--Reimb: Bell bag - Volley balls		\$ 110.97
Check	DB020124	CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION	2/1/2024	DB020124 - Use Tax quarterly payment		\$ 288.00
Check	DB020124-1	CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION	2/1/2024	DB020124-1 - Environmental Fees quarterly payment		\$ 1,261.00
Check	DB020224	LEAF	2/2/2024	DB020224 - Monthly copier service		\$ 322.73
Check	DB020624	SoCalGas	2/6/2024	DB020624 - TACMO home office monthly gas bill		\$ 107.48
Check	DB020724	Samantha Bowman	2/7/2024	DB020724 - TACMO home office weekly cleaning		\$ 50.00
Check	DB021324	Southern California Edison	2/13/2024	DB021324 - TACMO Home Office monthly electricity bill		\$ 116.82
Check	DB021424	Samantha Bowman	2/14/2024	DB021424 - TACMO Home Office weekly cleaning		\$ 50.00
Check	DB021524	Cardmember Service	2/15/2024	DB021524 - Central Valley Community Bank (CVCB) Visa 8054		\$ 5,030.75
Check	DB022024	LEAF Capital Funding, LLC	2/20/2024	DB022024 - Monthly copier service		\$ 211.64
Check	DB022124	Samantha Bowman	2/21/2024	DB022124 - TACMO Home Office weekly cleaning		\$ 50.00
Check	DB022224	Employers Insurance	2/22/2024	DB022224 - Worker's Comp January 2024 payroll & premium charges		\$ 3,759.00
Check	DB022724	Samantha Bowman	2/27/2024	DB022724 - TACMO Home Office weekly cleaning		\$ 50.00
Credit Card	9515-8054	Michaels	2/13/2024	02/05 - Michaels - Art supplies		\$ 29.52
Credit Card	9515-8054	Wix.com	2/13/2024	02/09 - Wix.com - Annual renewal for TACMO website		\$ 324.00
Credit Card	9515-8054	CA Secretary of State	2/13/2024	01/25 - CA Secretary of State - Certified Copy fee		\$ 5.00
Credit Card	9515-8054	Left of Center Visalia	2/13/2024	01/30 - Left of Center Visalia - Lunch meeting with Board Chair		\$ 55.74
Credit Card	9515-8054	FaceBk	2/13/2024	01/31 - FaceBk - Facebook Ad marketing		\$ 250.00
Credit Card	9515-8054	Marie Callender's Restaurant & Bakery	2/13/2024	02/02 - Marie Callender's Restaurant & Bakery - Dessert for 2/1 Special Board Meeting		\$ 72.47
Credit Card	9515-8054	GRUBHUBTAQUERIASUPERT	2/13/2024	02/02 - GRUBHUBTAQUERIASUPERT - Food for Cabinet Meeting		\$ 89.43
Credit Card	9515-8054	GRUBHUBPANERABREAD	2/13/2024	02/05 - GRUBHUBPANERABREAD - Food for Mid Year Work Study Meeting		\$ 66.00

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

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Credit Card	9515-8054	House of JuJu Visalia	2/13/2024	02/08 - House of JuJu Visalia - Strategic Planning lunch meeting		\$ 84.02
Credit Card	9515-8054	San Joaquin Co*Edjoin	2/13/2024	01/16 - San Joaquin Co*Edjoin - Annual renewal payment		\$ 1,200.00
Credit Card	9515-8054	DiscountSch	2/13/2024	01/19 - DiscountSch - Art supplies		\$ 84.20
Credit Card	9515-8054	Walmart.Com	2/13/2024	01/22 - Walmart.Com - Charge 1 of 2 on same receipt: Art supplies		\$ 70.36
Credit Card	9515-8054	Walmart.Com	2/13/2024	01/22 - Walmart.Com - Charge 2 of 2 on same receipt: Art Supplies		\$ 66.58
Credit Card	9515-8054	Comcast California	2/13/2024	01/23 - Comcast California - TACMO home office phone and internet		\$ 209.12
Credit Card	9515-8054	Tracfone *Services	2/13/2024	01/26 - Tracfone *Services - TACMO home office cell phone monthly fee		\$ 16.76
Credit Card	9515-8054	Walmart.Com	2/13/2024	01/29 - Walmart.Com - ASP Supplies		\$ 87.12
Credit Card	9515-8054	Lands' End Business Outfitters	2/13/2024	01/31 - Lands' End Business Outfitters - CMO Staff t-shirts for marketing		\$ 195.18
Credit Card	9515-8054	Tracfone *Services	2/13/2024	02/01 - Tracfone *Services - ASP cell phone monthly charge		\$ 21.84
Credit Card	9515-8054	Tracfone *Services	2/13/2024	02/02 - Tracfone *Services - Misapplied charge for cancelled BOA/ASP cell phone. Will submit another dispute with CVCB.		\$ 9.54
Credit Card	9515-8054	The Salad Shop	2/13/2024	02/07 - The Salad Shop - Strategic Planning lunch meeting		\$ 157.70
Credit Card	9515-8054	Walmart.Com	2/13/2024	02/09 - Walmart.Com - ASP Supplies		\$ 77.52
Credit Card	9515-8054	Amazon Mktp us	2/13/2024	01/25 - Amazon Mktp us - Janitorial supplies		\$ 82.21
Credit Card	9515-8054	The Home Depot	2/13/2024	01/29 - The Home Depot - Janitorial supplies		\$ 380.36
Credit Card	9515-8054	The Home Depot	2/13/2024	01/29 - The Home Depot - Janitorial supplies		\$ 61.57
Credit Card	9515-8054	Costco Whse	2/13/2024	01/31 - Costco Whse - Food for 2/1 Special Board Meeting		\$ 102.53
Credit Card	9515-8054	The Webstaurant Store	2/13/2024	02/01 - The Webstaurant Store - Janitorial supplies		\$ 1,053.93
Credit Card	9515-8054	Save Mart	2/13/2024	02/01 - Save Mart - Food for 2/1 Special Board Meeting		\$ 34.22
Credit Card	9515-8054	Sprouts Farmers Market	2/13/2024	02/02 - Sprouts Farmers Market - Food for 2/1 Special Board Meeting		\$ 29.95
Credit Card	9515-8054	Constant Contact, Inc.	2/13/2024	02/07 - Constant Contact, Inc. - Monthly renewal fee for email subscription		\$ 58.00
Credit Card	9515-8054	GRUBHUBSIMPLYMEDITERR	2/13/2024	01/16 - GRUBHUBSIMPLYMEDITERR - MTSS Planning Meeting		\$ 55.88

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.



Thank you so much for your donation!

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

DONOR'S NAME: Cristina Johnson

AMOUNT DONATED: \$20.00

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

Received by _____ March 2, 2024
Dr. Donya Ball, Superintendent

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

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

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



Thank you so much for your donation!

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

DONOR'S NAME: Claudia Van Groningen

AMOUNT DONATED: \$11.00

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

Received by _____ February 23, 2024
Dr. Donya Ball, Superintendent

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

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

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Attendance Summary By Grade

Blue Oak Academy Charter School 179

Run Date/Time: 03/05/24 03:38 PM

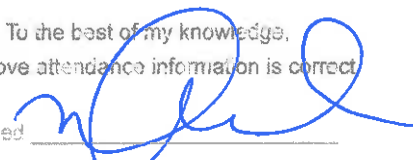
01/22/2024 to 02/16/2024 =19 days

All Students

Grade Level	Carry Fwd	Gain	Loss	Ending	Actual Days	OffTrack	Days N/E	Days Ineligible	Days Absent	Days Attd	ADA	ADA %
TK	38	0	0	38	722	0	0	0	73.00	649.00	34.16	82.89 %
KN	45	0	1	44	655	0	14	0	70.00	771.00	40.58	91.68 %
SubTotal	83	0	1	82	1577	0	14	0	143.00	1420.00	74.74	90.35 %
1	44	0	0	44	836	0	0	0	51.00	775.00	40.79	92.70 %
2	42	1	0	43	817	0	8	0	51.00	759.00	39.83	93.70 %
3	44	0	0	44	836	0	0	0	52.00	784.00	41.26	93.78 %
SubTotal	130	1	0	131	2489	0	8	0	164.00	2317.00	121.95	93.39 %
4	44	0	0	44	836	0	0	0	56.00	780.00	41.05	93.30 %
5	42	0	0	42	795	0	0	0	47.00	751.00	39.53	94.11 %
6	55	0	1	54	1045	0	14	0	67.00	964.00	50.74	93.50 %
SubTotal	141	0	1	140	2679	0	14	0	170.00	2495.00	131.32	93.62 %
7	32	0	0	32	598	0	0	0	28.00	570.00	30.00	93.75 %
8	31	0	0	31	589	0	0	0	37.00	552.00	29.05	93.72 %
SubTotal	63	0	0	63	1197	0	0	0	75.00	1122.00	59.05	93.73 %
Grand Total	417	1	2	416	7942	0	36	0	552.00	7354.00	387.05	93.02 %

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

Signed



Date 3.5.24

Report Calculations

((Carry Fwd + Gain) X School Days) = Actual Days

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

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

Attendance Summary By Grade

Sycamore Valley Academy Charter School 178

Run Date/Time: 03/01/24 01:58 PM

01/22/2024 to 02/16/2024 =19 days

All Students

Grade Level	Carry Fwd	Gain	Loss	Ending	Actual Days	OffTrack	Days N/E	Days Ineligible	Days Absent	Days Attd	ADA	ADA %
TK	21	0	0	21	399	0	0	0	61.00	338.00	17.79	84.71 %
KN	41	1	0	42	798	0	5	0	67.00	726.00	38.21	91.55 %
SubTotal	62	1	0	63	1197	0	5	0	128.00	1064.00	56.00	89.26 %
1	43	0	0	43	817	0	0	0	83.00	734.00	38.63	89.84 %
2	43	1	0	44	836	0	1	0	49.00	786.00	41.37	94.13 %
3	43	0	0	43	817	0	0	0	77.00	740.00	38.95	90.58 %
SubTotal	129	1	0	130	2470	0	1	0	209.00	2260.00	118.95	91.54 %
4	46	0	0	46	874	0	0	0	53.00	821.00	43.21	93.94 %
5	43	0	0	43	817	0	0	0	72.00	745.00	39.21	91.19 %
6	44	0	0	44	836	0	0	0	62.00	774.00	40.74	92.58 %
SubTotal	133	0	0	133	2527	0	0	0	187.00	2340.00	123.16	92.60 %
7	45	0	0	45	855	0	0	0	52.00	803.00	42.26	93.92 %
8	38	0	1	37	722	0	9	0	78.00	635.00	33.42	89.06 %
SubTotal	83	0	1	82	1577	0	9	0	130.00	1438.00	75.68	91.71 %
Grand Total	407	2	1	408	7771	0	15	0	654.00	7102.00	373.79	91.57 %

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

Signed Tay George
Date 3/1/24

Report Calculations

((Carry Fwd + Gain) X School Days) = Actual Days

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

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

BOA 2024-25 Enrollment							
Grade	SEAT GOAL	SEATS OFFERED	SEATS CONFIRMED	PENDING	NEEDED	Total Waitlist	EXPT on Waitlist
TK	40	36	0	36	40	0	0
K	54	54	40	14	14	19	1
1	42	44	44	0	-2	18	2
2	44	44	44	0	0	11	1
3	43	43	43	0	0	10	2
4	44	44	44	0	0	10	3
5	43	43	43	0	0	11	2
6	42	42	42	0	0	6	1
7	50	52	52	0	-2	11	0
8	32	32	32	0	0	7	0
Total:	434		384	50	50	103	

SVA 2024-25 Enrollment							
Grade	SEAT GOAL	SEATS OFFERED	SEATS CONFIRMED	PENDING	NEEDED	Total Waitlist	EXPT on Waitlist
TK	24	24	0	24	24	5	0
K	44	44	21	23	23	7	0
1	46	46	42	4	4	1	0
2	43	44	44	0	-1	3	0
3	44	44	44	0	0	6	1
4	45	46	42	4	3	4	0
5	45	46	46	0	-1	4	0
6	45	45	42	3	3	3	0
7	45	45	42	3	3	3	0
8	40	44	44	0	-4	2	0
Total:	421		367	61	54	38	

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION
2024-2025

**BUDGET &
LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)
TIMELINE**

DATE	DESCRIPTION
July 20 & 21, 2023 (PM & AM) August 22 & 23, 2023 (PM & AM) September 25 & 27, 2023 (PM & AM) October 24 & 26, 2023 (PM & AM) November 27 & 28, 2023 (PM & AM) January 22 & 23, 2024 (PM & AM) February 26 & 28, 2024 (AM & PM) March 18 & 20, 2024 (PM & AM) April 29 & 30, 2024 (PM & AM) May 20 & 21, 2024 (PM & AM)	Monthly parent forums to provide organizational updates, receive stakeholder input, and answer questions PM @ 6:30 p.m. AM @ 9:00 a.m.
January 5-February 1, 2024	Parent, staff, and student completion of organizational climate survey
January 16, 2024- Board Meeting	LCAP Mid Year Monitoring Report
February 20, 2023- Board Meeting	Report on summary of 2024 survey data
March 7, 2024	24-25 budget priorities meeting with TACMO staff. Receive input.
April 16, 2024- Board Meeting April 29 & 30, 2024- Parent Forums	Report plans and potential goals to address eight (8) state priorities in the 23-24 LCAP
May 6, 2024	24-25 draft budget review with TACMO board treasurer, CMO admin, and site admin. Solicit feedback.
May 21, 2024- Board Meeting	24-25 draft budget review with TACMO board of directors. Solicit feedback.
June 11, 2024- Special Board Meeting	Public Hearing 24-25 LCAP and budget Stakeholder input regarding proposed expenditures.
June 18, 2024- Board Meeting	Approval of 24-25 LCAP and budget. Presentation of LCAP State Indicators.

March 7, 2024

Summary of 24-25 budget priorities meeting with TACMO staff

1. Current Expenditures Recommended to Continue Funding

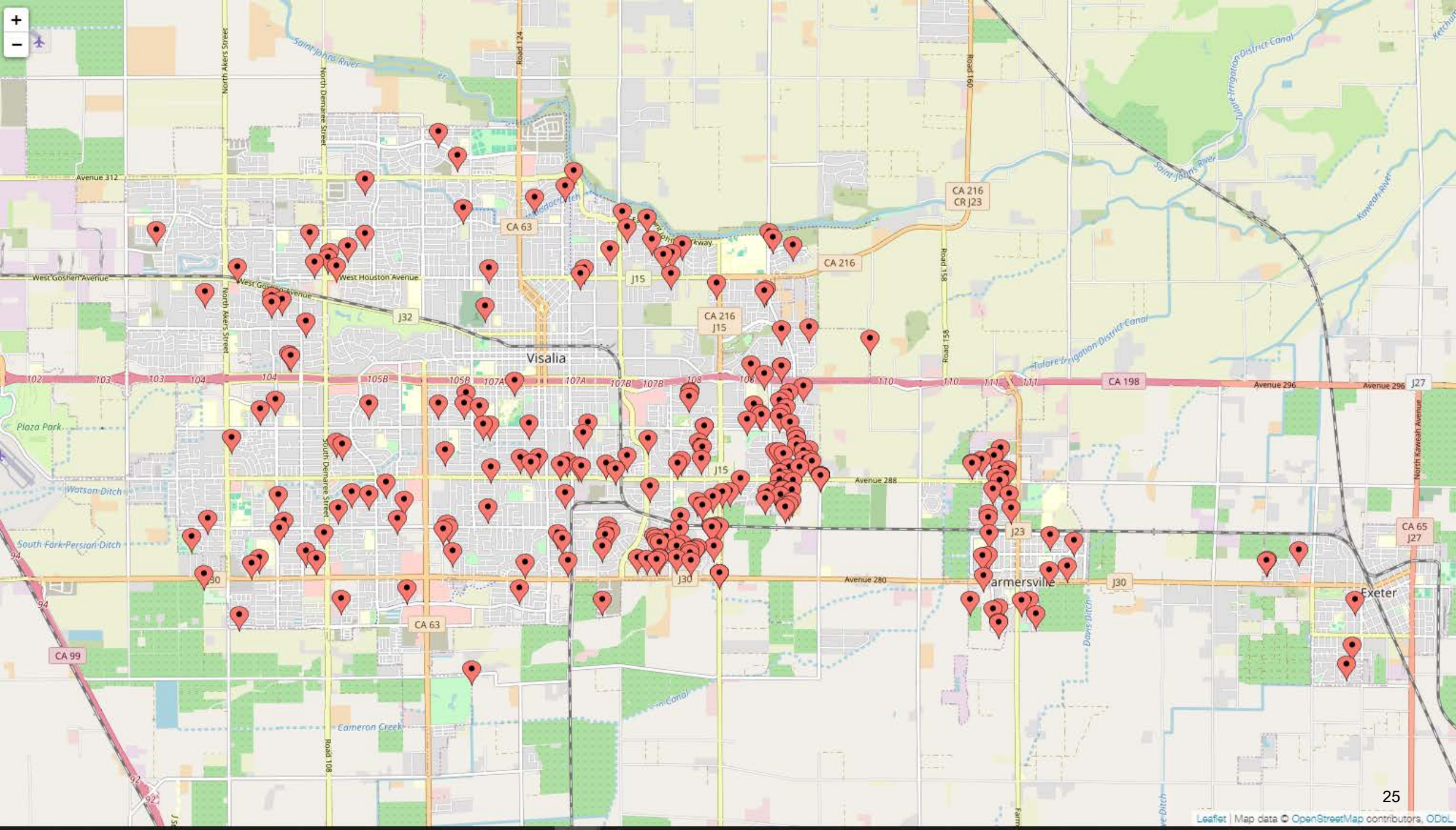
- SPED instructional aides
- instructional aides
- competitive pay
- part time office assistants
- music programs at both schools
- teacher spending budget

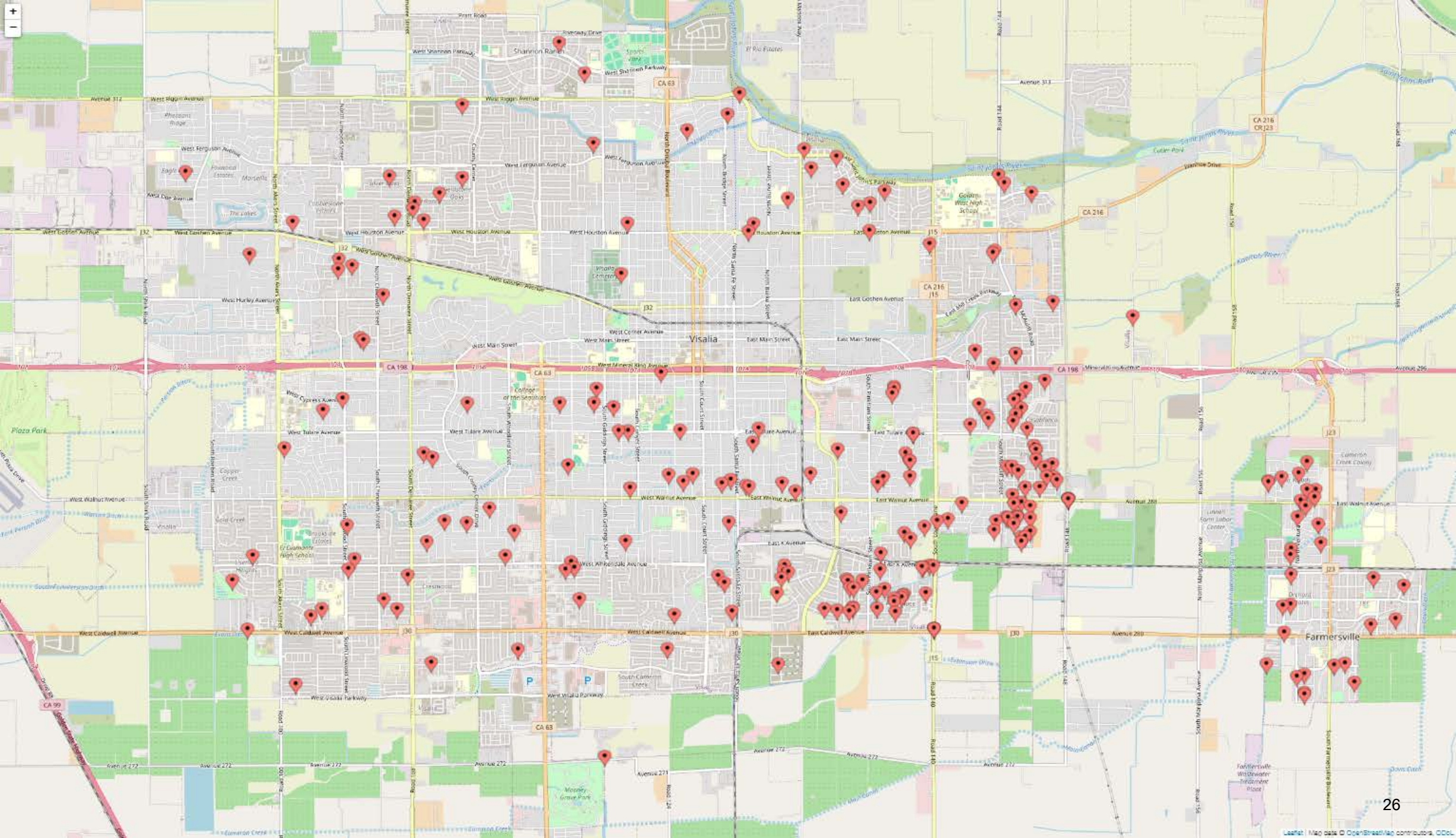
2. New Expenditures to Add to Budget

- SPOT Camera for Vision Screening
- Training for Classified Staff (onboarding differentiation per position)
- Longevity Pay
- Columns include units (not just years)
- Spanish for elementary school and Spanish teacher for middle school
- Additional raises for ASP staff since they serve as more of a teacher role and are funding by ELOP

3. Current Expenditures to Consider not Funding

- Evaluate purchased software programs such as Lexia
- School Psych Intern
- Vice Principal position (if SVA is not able to fill with qualified candidate)
- Look at Aide schedule to see if aides can be eliminated through matriculation





Blue Oak Academy: Transportation for 24-25 School Year/Blue Oak Academy: Transporte para el año escolar 24-25

Please complete one form per family to indicate if your student(s) will use bus transportation for the 24-25 school year.
Complete un formulario por familia para indicar si su(s) estudiante(s) utilizará(n) transporte en autobús durante el año escolar 24-25.

dball@theacademiescharters.org [Switch account](#)

* Indicates required question

Email *

☐ Record dball@theacademiescharters.org as the email to be included with my response

Student(s) Grade for 24-25 School Year (Next Year) *
Select Multiple Grades for Multiple Students.
Grado del estudiante para el año escolar 24-25 (próximo año)
Seleccione varias calificaciones para varios estudiantes.

- ☐ Transitional Kindergarten
- ☐ Kindergarten
- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5
- ☐ 6
- ☐ 7
- ☐ 8

Student Name(s) *
List all students who will be attending Blue Oak Academy during the 24/25 school year.

Nombres del estudiantes
Enumere todos los estudiantes que asistirán a Blue Oak Academy durante el año escolar 24/25.

Your answer

- Select the School Bus Stop for Pick Up and/or Drop Off
Parada de autobús escolar para recoger y dejar
- ☐ Four Creeks Elementary School, 1844 N. Burke Street/Escuela primaria Four Creeks, 1844 N. Burke Street
- ☐ Crestwood Elementary School, 3001 W. Whitendale Ave./Escuela primaria Crestwood, 3001 W. Whitendale Ave.
- ☐ Mineral King Elementary School, 3333 E. Kaweah Ave./Escuela Primaria Mineral King, 3333 E. Kaweah Ave./

- I plan for my student(s) to ride the bus during the 24-25 school year. *
Planeo que mis estudiantes viajen en autobús durante el año escolar 24-25.
- ☐ Yes
- ☐ No

- I plan for my student(s) to ride the bus before school, after school, or both. *
Planeo que mi(s) estudiante(s) viajen en el autobús antes de la escuela, después de la escuela o ambos.
- ☐ ONLY Morning Ride from Four Creeks, Crestwood, or Mineral King to Blue Oak Academy/SÓLO viaje matutino desde Four Creeks, Crestwood o Mineral King hasta Blue Oak Academy
- ☐ ONLY Afternoon Ride from Blue Oak Academy to Four Creeks, Crestwood, or Mineral King/SÓLO viaje por la tarde desde Blue Oak Academy hasta Four Creeks, Crestwood o Mineral King
- ☐ Both Morning and Afternoon Rides/Paseos tanto por la mañana como por la tarde.
- ☐ None/Ninguno

Submit

[Clear form](#)

The Academies CMO

Board Financial Update

MEAGAN MILLER

MARCH 19, 2024



2023-24 Forecast Summary



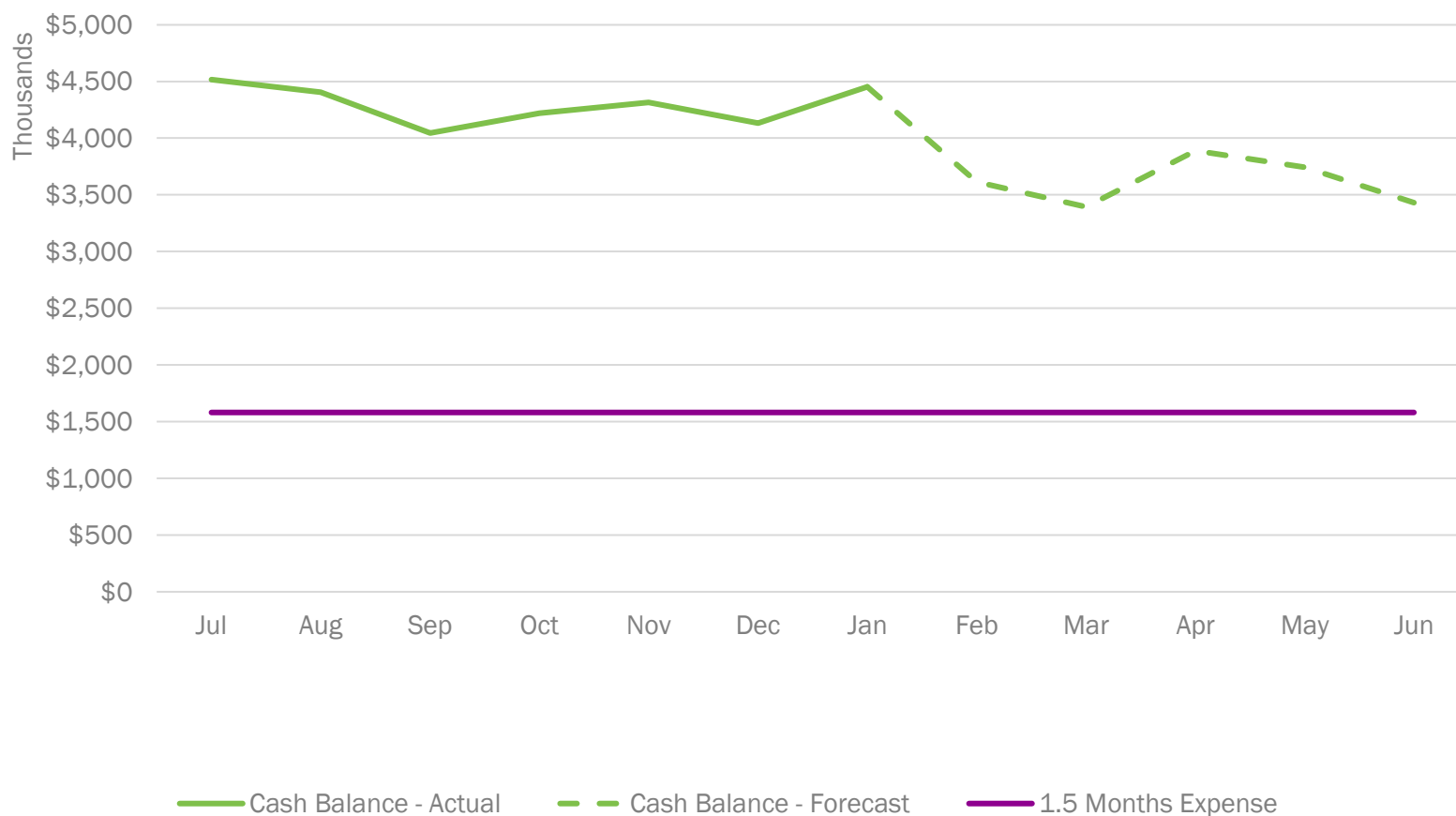
\$136k Increase to Operating Income Forecasted compared to Budget

		SVA	BOA	Total	CMO
Total Revenue	Approved Budget	5,327,713	5,568,892	10,896,604	1,311,781
	Current Forecast	5,608,145	5,797,686	11,405,832	1,449,337
	Increase (decrease)	280,432	228,795	509,227	137,557
Expenses	Approved Budget	5,315,349	5,517,667	10,833,017	1,311,781
	Current Forecast	5,546,802	5,659,753	11,206,556	1,449,337
	Decrease (Increase)	(231,453)	(142,086)	(373,539)	(137,557)
Operating Income	Approved Budget	12,364	51,224	63,588	0
	Current Forecast	61,343	137,933	199,276	0
	Increase (decrease)	48,979	86,709	135,688	0
Fund Balance	Beg. Balance (Audited)	2,180,273	1,096,452	3,276,724	0
	Operating Income (Loss)	61,343	137,933	199,276	0
	Ending Fund Balance (Current Forecast)	2,241,616	1,234,385	3,476,001	0
Ending Fund Balance as % of Expenses		40%	22%	31%	

Monthly Cash Balance



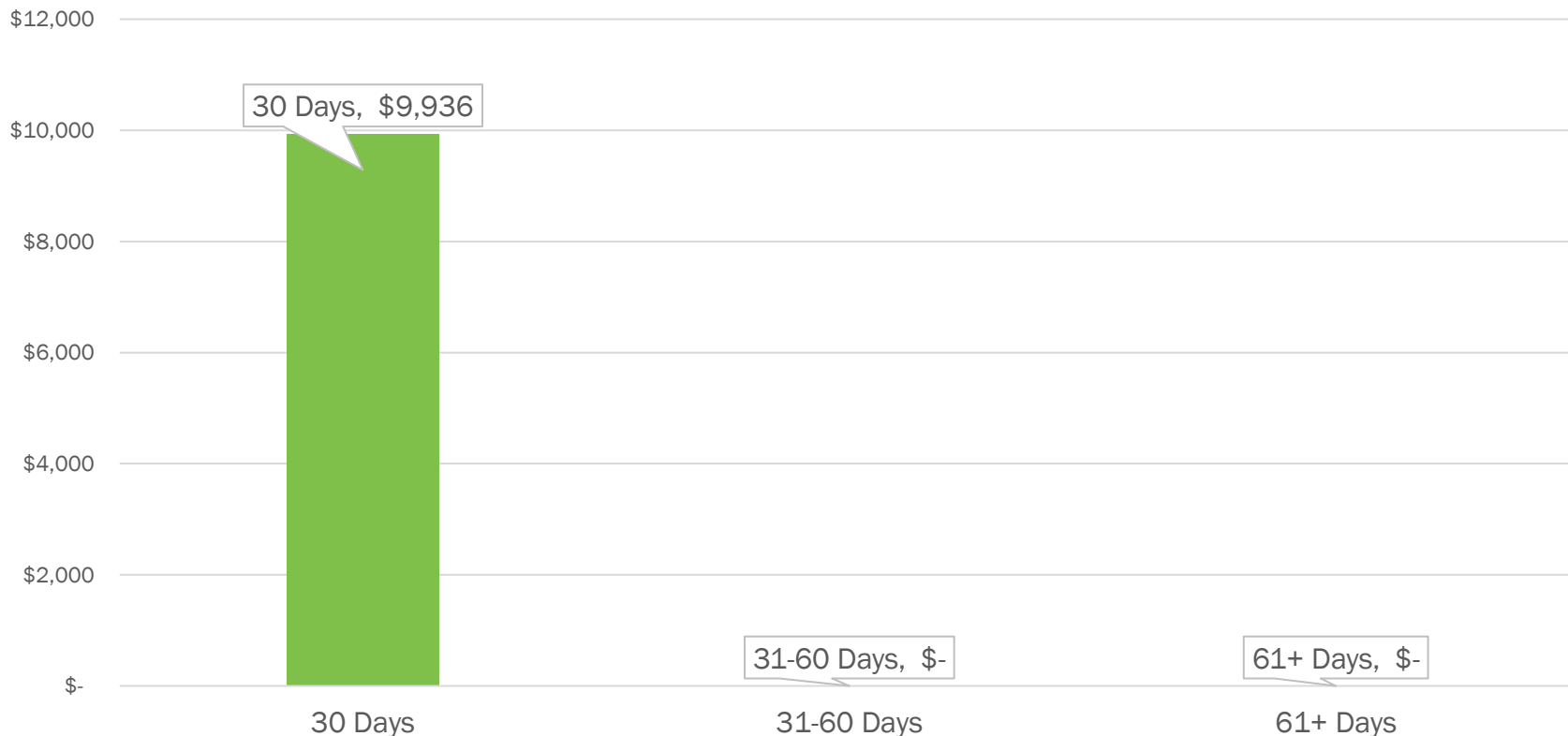
As of January 31st, 128 days cash on hand



Accounts Payable Aging



As of 1/31/2024, \$9.9k in outstanding invoices (under 30 days aged)

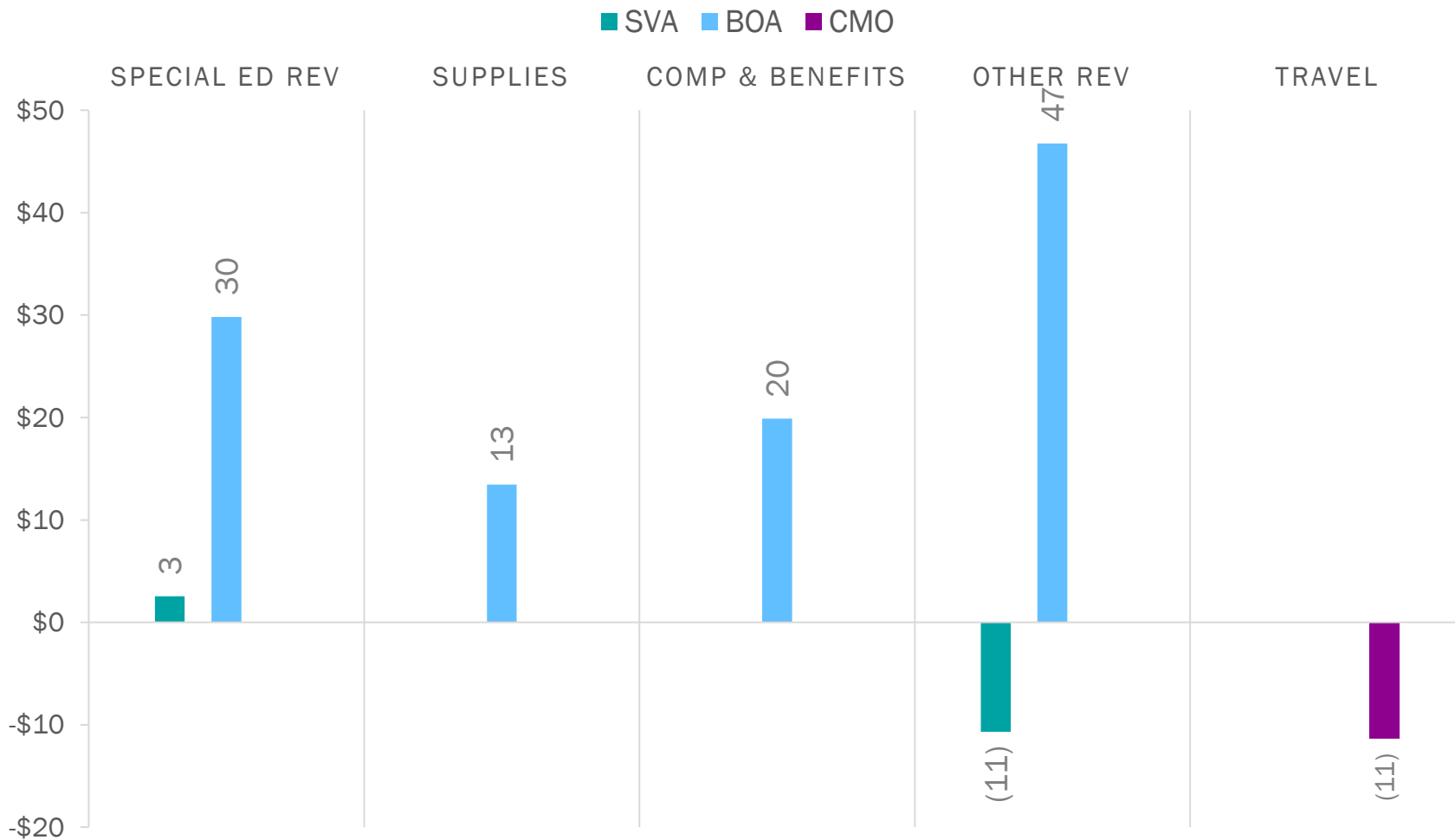


Aging AP represents invoices submitted to EdTec but not paid as of the date of the report

2023-24 Current Forecast vs Previous Forecast



Net changes to income: SVA (\$16k), BOA \$112k



2023-24 Second Interim Financial Report

6

Submitted to TCOE on 3/14/24

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

Charter School Name: Blue Oak Academy
(continued)
CDS #: 54-10546-0135459
Charter Approving Entity: Tulare County of Education
County: Tulare

This charter school uses the following basis of account:

- ☒ Accrual Basis (Applicable Capital Assets /
- ☐ Modified Accrual Basis (Applicable Capital

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

Charter School Name: Sycamore Valley Academy
(continued)
CDS #: 54-10546-01125542
Charter Approving Entity: Tulare County Office of Education
County: Tulare
Charter #: 1382
Fiscal Year: 2023-24

This charter school uses the following basis of accounting:

- ☒ Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 8600, 7438, 9400-9499, and 9660-9669)
- ☐ Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

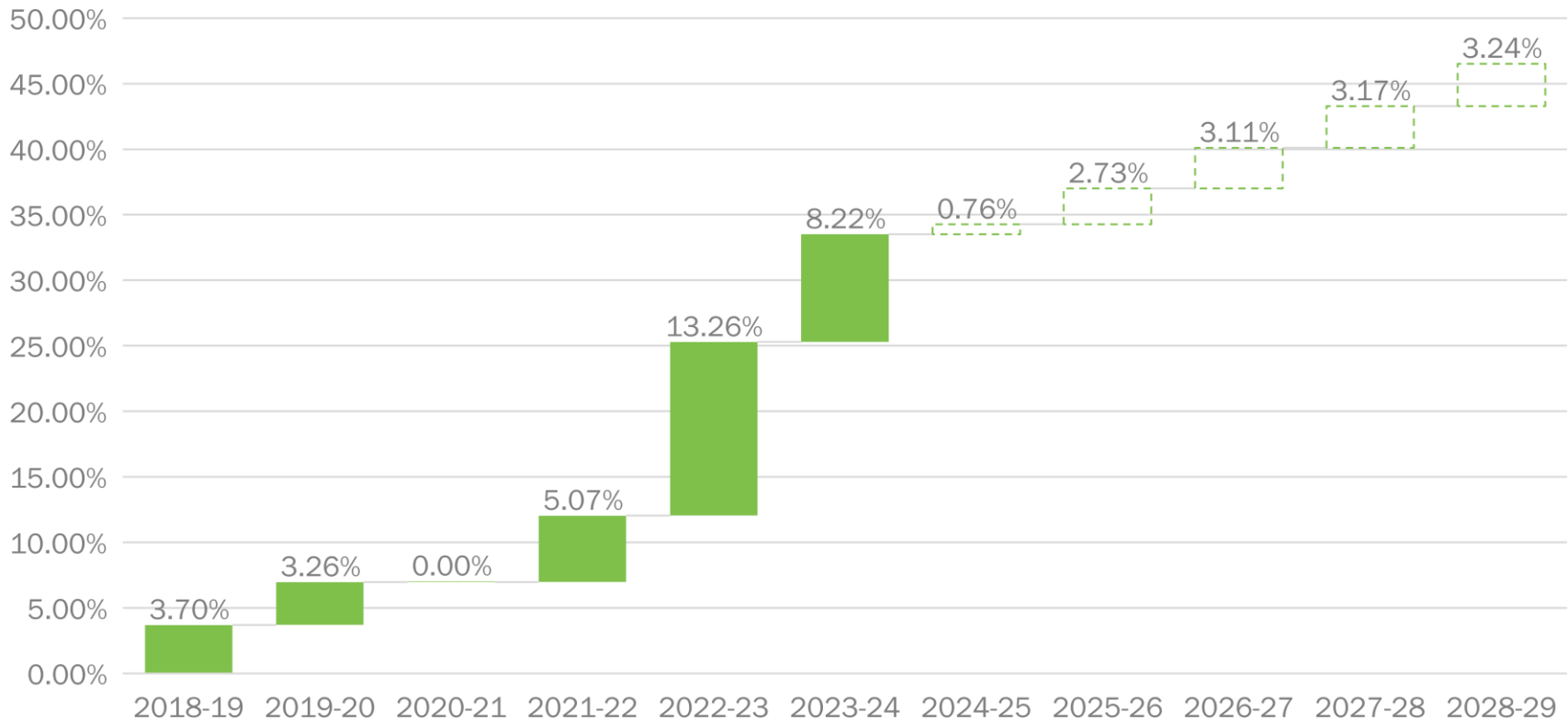
Description
A. REVENUES
1. LCFF Sources
State Aid - Current Year
Education Protection Account State Aid - Current Year
State Aid - Prior Years
Transfers to Charter Schools in Lieu of Property Taxes
Other LCFF Transfers
Total, LCFF Sources
2. Federal Revenues
No Child Left Behind/Every Student Succeeds Act
Special Education - Federal
Child Nutrition - Federal
Donated Food Commodities
Other Federal Revenues
Total, Federal Revenues
3. Other State Revenues
Special Education - State
All Other State Revenues
Total, Other State Revenues
4. Other Local Revenues

Description	Object Code	1st Interim Budget			Actuals thru 01/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	2,658,231.90	-	2,658,231.90	1,059,684.52	-	1,059,684.52	2,577,484.82	-	2,577,484.82
Education Protection Account State Aid - Current Year	8012	1,023,847.59	-	1,023,847.59	545,503.00	-	545,503.00	1,023,847.59	-	1,023,847.59
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	691,138.01	-	691,138.01	340,262.16	-	340,262.16	767,868.09	-	767,868.09
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		4,373,217.50	-	4,373,217.50	1,945,449.68	-	1,945,449.68	4,369,200.50	-	4,369,200.50
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290	-	58,367.00	58,367.00	-	14,844.00	14,844.00	-	58,367.00	58,367.00
Special Education - Federal	8181, 8182	-	68,391.90	68,391.90	-	-	-	-	80,138.00	80,138.00
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	405,140.00	405,140.00	-	42,854.00	42,854.00	-	405,140.00	405,140.00
Total, Federal Revenues		-	531,898.90	531,898.90	-	57,698.00	57,698.00	-	543,645.00	543,645.00
3. Other State Revenues										
Special Education - State	StateRevSE	-	139,205.98	139,205.98	-	60,436.05	60,436.05	-	130,013.42	130,013.42
All Other State Revenues	StateRevAO	330,812.10	155,592.29	486,404.39	8,564.00	88,897.55	97,281.55	108,363.03	367,359.36	475,722.39
Total, Other State Revenues		330,812.10	294,798.27	625,610.37	8,564.00	149,133.60	157,697.60	108,363.03	497,372.78	605,735.81
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	89,564.00	-	89,564.00	39,354.66	-	39,354.66	89,564.00	-	89,564.00
Total, Local Revenues		89,564.00	-	89,564.00	39,354.66	-	39,354.66	89,564.00	-	89,564.00
5. TOTAL REVENUES		4,793,593.00	826,897.17	5,620,490.17	1,993,368.34	206,831.60	2,200,199.94	4,567,127.53	1,041,017.78	5,608,145.31

CA Historical and Projected LCFF Increase



Highest COLAs since LCFF implementation followed by second lowest



2024-25 COLA at January Budget Proposal – 0.76%

Attendance Recovery Proposal



Trailer bill provides some details, but still many unknowns

What

- Permit an LEA to offer attendance recovery on weekends, before/after-school, and intersession

How

- In-person instruction under supervision of certificated employee(s) with student engagement equivalent to regular day

Limitations

- 15-day cap per student per year, no more than one makeup day generated per calendar day

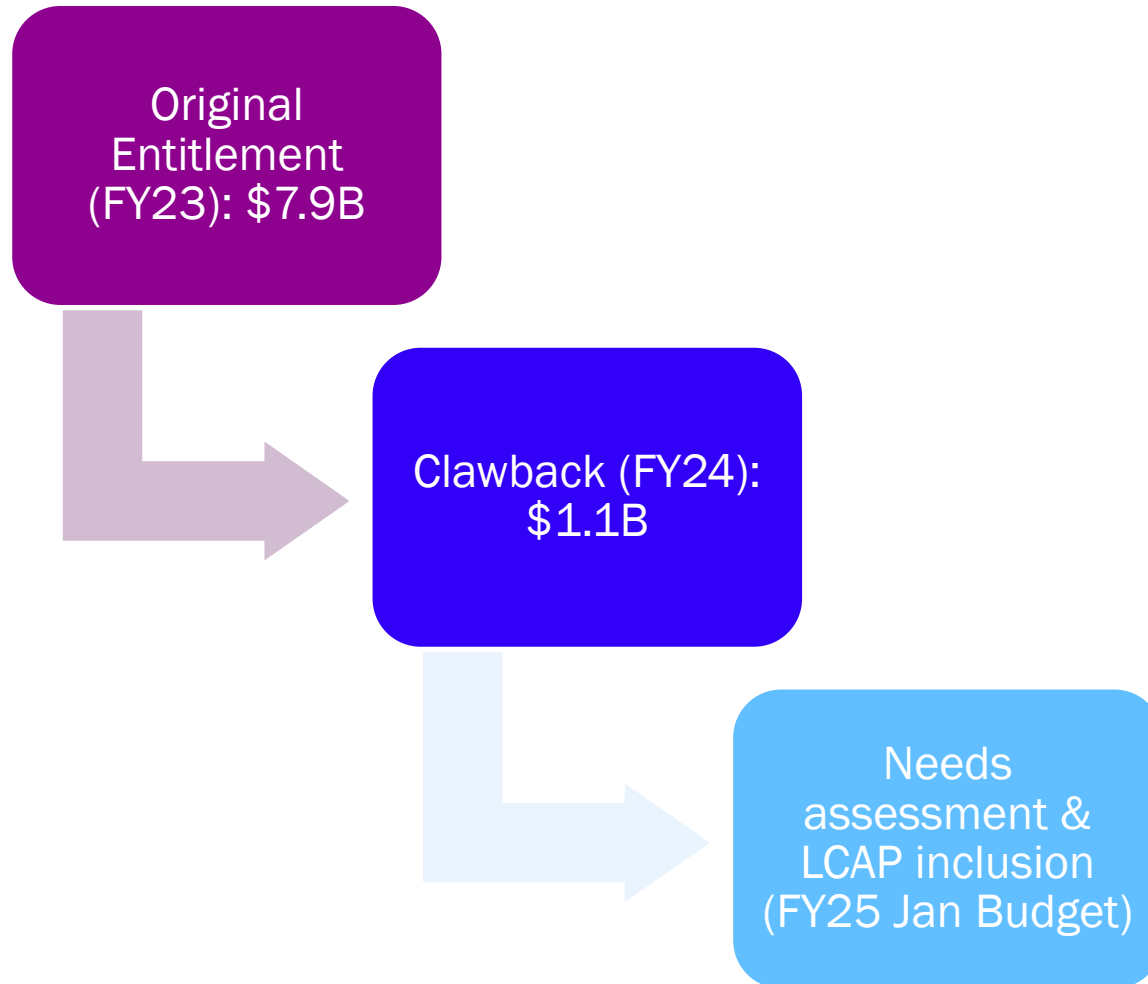
Unknowns

- How would this interact with ELO-P?
- How many hours to earn a recovery day?
- Similar standards to IS for curriculum?

Learning Recovery Proposed Changes



Funding for learning recovery initiatives to be spent by June 30, 2028



Follow Up to Governor's January Proposal



LAO evaluates proposal with worsening CY tax deficit



No COLA for FY25

Decrease school meals commitment

Delay attendance recovery proposal

Now we wait for May Revise to see what Legislature proposes

Exhibits

2023-24 January Financial Statements



SVA
Income Statement
As of Jan FY2024

Actual				YTD	Budget							
								Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent	
				Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast					
				Nov	Dec	Jan						
SUMMARY												
Revenue												
LCFF Entitlement	258,781	258,781	531,532	1,945,450	4,290,475	4,369,200	4,369,200	-	78,725	2,423,751	45%	
Federal Revenue	14,844	-	-	57,698	312,211	531,899	543,645	11,746	231,434	485,947	11%	
Other State Revenues	(24,162)	27,540	40,884	157,698	646,361	625,610	605,736	(19,875)	(40,625)	448,038	26%	
Local Revenues	2,070	337	86	4,828	74,166	75,064	75,064	-	898	70,236	6%	
Fundraising and Grants	11,656	1,999	15,011	34,527	4,500	14,500	14,500	-	10,000	(20,027)	238%	
Total Revenue	263,189	288,657	587,513	2,200,200	5,327,713	5,616,274	5,608,145	(8,128)	280,432	3,407,945	39%	
Expenses												
Compensation and Benefits	350,334	322,688	290,250	2,048,786	3,669,012	3,849,222	3,849,222	-	(180,210)	1,800,436	53%	
Books and Supplies	8,022	3,309	7,365	113,619	244,243	220,206	220,206	-	24,037	106,587	52%	
Services and Other Operating Expenditures	34,603	12,834	23,190	160,368	1,385,721	1,450,768	1,458,245	(7,476)	(72,523)	1,297,877	11%	
Depreciation	-	8,187	1,365	9,552	16,374	19,130	19,130	-	(2,757)	9,579	50%	
Other Outflows	-	-	-	207	-	-	-	-	-	(207)		
Total Expenses	392,958	347,019	322,169	2,332,531	5,315,349	5,539,326	5,546,802	(7,476)	(231,453)	3,214,272	42%	
Operating Income												
(129,770)				(58,362)	265,344	(132,331)	12,364	76,948	61,343	(15,605)	48,979	193,674
Fund Balance												
Beginning Balance (Unaudited)					1,929,712	2,180,273	2,180,273					
Operating Income					12,364	76,948	61,343					
Ending Fund Balance					1,942,075	2,257,220	2,241,616					
Fund Balance as a % of Expenses					37%	41%	40%					
KEY ASSUMPTIONS												
Enrollment Summary												
K-3					189	196	196	-	7			
4-6					132	132	132	-	-			
7-8					77	77	77	-	-			
Total Enrolled					398	405	405	-	7			
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					177.66	184.24	184.24	-	6.58			
4-6					124.08	124.08	124.08	-	-			
7-8					72.38	72.38	72.38	-	-			
Total ADA					374.12	380.70	380.70	-	6.58			
REVENUE												
LCFF Entitlement												
8011	Charter Schools General Purpose Entitlement - State Aid	207,330	207,330	207,330	1,059,685	2,584,627	2,654,215	2,577,485	(76,730)	(7,142)	1,517,800	41%
8012	Education Protection Account Entitlement	-	-	272,751	545,503	1,088,857	1,023,848	1,023,848	-	(65,010)	478,345	53%
8096	Charter Schools in Lieu of Property Taxes	51,451	51,451	51,451	340,262	616,991	691,138	767,868	76,730	150,877	427,606	44%
SUBTOTAL - LCFF Entitlement		258,781	258,781	531,532	1,945,450	4,290,475	4,369,200	4,369,200	(0)	78,725	2,423,751	45%

SVA
Income Statement
As of Jan FY2024

Actual				YTD	Budget					
Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
Federal Revenue										
8181 Special Education - Entitlement	-	-	-	-	68,392	68,392	80,138	11,746	11,746	0%
8291 Title I	10,354	-	-	10,354	40,601	40,601	40,601	-	-	26%
8292 Title II	1,990	-	-	1,990	7,766	7,766	7,766	-	-	26%
8294 Title IV	2,500	-	-	2,500	10,000	10,000	10,000	-	-	25%
8296 SRSA Grant	-	-	-	42,854	38,532	42,854	42,854	-	4,322	100%
8299 All Other Federal Revenue	-	-	-	-	146,920	362,286	362,286	-	215,366	0%
SUBTOTAL - Federal Revenue	14,844	-	-	57,698	312,211	531,899	543,645	11,746	231,434	11%
Other State Revenue										
8319 Other State Apportionments - Prior Years	-	1,318	-	2,354	-	1,036	2,354	1,318	2,354	100%
8381 Special Education - Entitlement (State	-	-	24,242	49,830	139,206	139,206	130,013	(9,193)	(9,193)	38%
8382 Special Education Reimbursement (State	2,580	2,580	-	10,606	-	-	-	-	(10,606)	-
8550 Mandated Cost Reimbursements	-	6,999	-	6,999	7,032	7,000	7,000	-	(32)	100%
8560 State Lottery Revenue	-	-	-	-	92,609	99,009	99,009	-	6,400	0%
8590 All Other State Revenue	-	-	-	46,230	195,827	155,592	143,592	(12,000)	(52,235)	32%
8593 ELO-Program	(26,742)	16,643	16,643	41,678	211,687	223,767	223,767	-	12,080	19%
SUBTOTAL - Other State Revenue	(24,162)	27,540	40,884	157,698	646,361	625,610	605,736	(19,875)	(40,625)	26%
Local Revenue										
8660 Interest	1,189	76	86	2,411	2,166	2,166	2,166	-	-	111%
8689 FUA Reimbursement	-	-	-	-	72,000	71,624	71,624	-	(376)	0%
8699 All Other Local Revenue	881	262	-	2,417	-	1,274	1,274	-	1,274	190%
SUBTOTAL - Local Revenue	2,070	337	86	4,828	74,166	75,064	75,064	-	898	6%
Fundraising and Grants										
8801 Donations - Parents	105	-	-	105	-	-	-	-	-	(105)
8802 Donations - Private	132	-	-	382	-	-	-	-	-	(382)
8803 Fundraising	-	210	85	1,305	4,500	4,500	4,500	-	-	3,195
8811 PTO Fundraising	11,419	1,789	14,926	32,735	-	10,000	10,000	-	10,000	(22,735)
SUBTOTAL - Fundraising and Grants	11,656	1,999	15,011	34,527	4,500	14,500	14,500	-	10,000	(20,027)
TOTAL REVENUE	263,189	288,657	587,513	2,200,200	5,327,713	5,616,274	5,608,145	(8,128)	280,432	3,407,945
EXPENSES										
Compensation & Benefits										
Certificated Salaries										
1100 Teachers Salaries	121,657	121,258	121,657	732,895	1,299,451	1,298,289	1,298,289	-	1,163	565,393
1101 Teacher - Stipends	200	7,025	409	32,306	79,780	79,780	79,780	-	-	47,474
1103 Teacher - Substitute Pay	6,936	4,464	2,272	39,365	56,700	56,700	56,700	-	-	17,335
1111 Teacher - Specialist	16,255	15,192	13,397	92,091	224,222	223,059	223,059	-	1,163	130,968
1148 Teacher - Special Ed	23,800	23,800	23,800	148,435	274,296	274,296	274,296	-	-	125,860
1150 Teacher - Intervention	14,824	9,483	10,241	72,309	138,170	138,170	138,170	-	-	65,861
1300 Certificated Supervisor & Administrator Salaries	22,832	23,152	22,512	159,295	271,326	271,326	271,326	-	-	112,030
SUBTOTAL - Certificated Salaries	206,504	204,375	194,288	1,276,697	2,343,944	2,341,619	2,341,619	-	2,325	1,064,921
Classified Salaries										
2100 Classified Instructional Aide Salaries	33,723	22,361	9,584	136,093	229,661	253,141	253,141	-	(23,480)	117,049
2103 Classified - Special Education	17,054	10,468	4,786	65,221	59,597	150,617	150,617	-	(91,020)	85,396
2400 Classified Clerical & Office Salaries	14,322	11,249	7,557	76,881	112,818	140,812	140,812	-	(27,994)	63,931
2905 Other Classified - After School	-	-	-	-	-	9,374	9,374	-	(9,374)	9,374
2930 Other Classified - Maintenance/grounds	4,396	3,978	3,797	27,823	47,008	47,008	47,008	-	-	19,185

SVA
Income Statement
As of Jan FY2024

		Actual			YTD	Budget						
		Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
2935	Other Classified - Substitute	3,783	2,767	367	14,955	-	19,000	19,000	-	(19,000)	4,045	79%
2940	Other Classified - Summer	-	-	-	-	10,472	10,472	10,472	-	-	10,472	0%
SUBTOTAL - Classified Salaries		73,277	50,822	26,091	320,973	459,556	630,425	630,425	-	(170,868)	309,452	51%
Employee Benefits												
3100	STRS	38,374	37,442	37,192	234,102	440,793	440,349	440,349	-	444	206,247	53%
3300	OASDI-Medicare-Alternative	8,436	6,597	4,744	42,728	71,383	84,421	84,421	-	(13,038)	41,693	51%
3400	Health & Welfare Benefits	21,518	21,518	22,052	154,103	306,612	312,042	312,042	-	(5,430)	157,939	49%
3500	Unemployment Insurance	466	204	4,188	7,191	13,954	16,086	16,086	-	(2,133)	8,895	45%
3600	Workers Comp Insurance	1,616	1,616	1,616	12,192	28,035	18,129	18,129	-	9,906	5,938	67%
3900	403b contribution	142	114	78	799	4,735	6,151	6,151	-	(1,416)	5,352	13%
SUBTOTAL - Employee Benefits		70,552	67,491	69,870	451,115	865,511	877,178	877,178	-	(11,667)	426,063	51%
Books & Supplies												
4100	Approved Textbooks & Core Curricula Materials	-	-	4,528	36,199	54,246	54,246	54,246	-	-	18,046	67%
4200	Books & Other Reference Materials	-	234	490	1,990	24,687	12,037	9,937	2,100	14,750	7,947	20%
4300	Materials & Supplies	125	52	-	2,509	5,297	5,297	5,297	-	-	2,789	47%
4320	Educational Software	2,066	325	638	28,471	12,387	27,900	30,000	(2,100)	(17,613)	1,529	95%
4325	Instructional Materials & Supplies	-	-	90	4,830	68,320	31,500	31,500	-	36,820	26,670	15%
4326	Art	490	756	831	3,570	14,399	14,399	14,399	-	-	10,829	25%
4330	Office Supplies	979	1,348	543	6,380	12,856	12,356	12,356	-	500	5,976	52%
4335	PE Supplies	-	-	-	707	2,323	2,323	2,323	-	-	1,616	30%
4346	Teacher Supplies	412	258	167	7,154	18,200	21,000	21,000	-	(2,800)	13,846	34%
4352	After School Program	-	-	-	1,566	-	5,500	5,500	-	(5,500)	3,934	28%
4355	Science	-	80	-	448	-	500	500	-	(500)	52	90%
4410	Classroom Furniture, Equipment & Supplies	-	181	-	4,999	3,380	5,000	5,000	-	(1,620)	1	100%
4420	Computers: individual items less than \$5k	2,454	-	-	10,931	18,494	17,494	17,494	-	1,000	6,564	62%
4430	Non Classroom Related Furniture, Equipment & Supplies	1,496	75	79	3,751	2,835	3,835	3,835	-	(1,000)	84	98%
4710	Student Food Services	-	-	-	-	5,000	5,000	5,000	-	-	5,000	0%
4720	Other Food	-	-	-	113	1,818	1,818	1,818	-	-	1,706	6%
SUBTOTAL - Books and Supplies		8,022	3,309	7,365	113,619	244,243	220,206	220,206	-	24,037	106,587	52%
Services & Other Operating Expenses												
5215	Travel - Mileage, Parking, Tolls	13	168	72	595	2,000	2,000	2,000	-	-	1,405	30%
5220	Travel and Lodging	-	39	-	304	4,500	4,500	4,500	-	-	4,196	7%
5225	Travel - Meals & Entertainment	-	58	-	83	400	400	400	-	-	317	21%
5305	Dues & Membership - Professional	-	-	-	140	1,575	1,575	1,575	-	-	1,435	9%
5515	Janitorial, Gardening Services & Supplies	1,351	-	-	3,523	6,927	6,927	6,927	-	-	3,404	51%
5525	Utilities - Waste	732	-	1,492	5,825	8,507	8,507	8,507	-	-	2,682	68%
5610	Rent	-	-	-	-	274,284	274,284	274,284	-	-	274,284	0%
5619	Non-Cash Lease Adjustment	-	-	-	-	60,896	60,896	60,896	-	-	60,896	0%
5809	Banking Fees	177	209	223	1,349	1,050	2,250	2,250	-	(1,200)	901	60%
5824	District Oversight Fees	-	-	-	-	42,905	43,692	43,692	-	(787)	43,692	0%
5830	Field Trips Expenses	140	586	1,689	10,424	30,000	30,000	30,000	-	-	19,576	35%
5833	Fines and Penalties	-	100	-	100	157	157	157	-	-	57	64%
5836	Fingerprinting	-	-	-	-	600	600	600	-	-	600	0%
5839	Fundraising Expenses	4,084	-	-	4,084	13,037	13,037	13,037	-	-	8,953	31%
5845	Legal Fees	75	-	-	1,528	5,254	5,254	5,254	-	-	3,725	29%
5851	Marketing and Student Recruiting	-	-	1,510	4,861	5,487	5,487	5,487	-	-	626	89%
5854	Consultants - CALPADS	-	-	-	-	5,904	5,904	5,904	-	-	5,904	0%
5857	Payroll Fees	483	960	524	3,709	5,562	5,562	5,562	-	-	1,853	67%
5858	CMO Services	-	-	-	-	604,108	666,263	673,739	(7,476)	(69,631)	673,739	0%
5860	Printing and Reproduction	2,938	2,340	1,354	14,515	23,814	23,814	23,814	-	-	9,299	61%
5861	Prior Yr Exp (not accrued)	-	-	-	1,836	-	-	-	-	-	(1,836)	

SVA
Income Statement
As of Jan FY2024

		Actual			YTD	Budget						
		Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
5863	Professional Development	4,500	76	50	13,527	42,845	42,845	42,845	-	-	29,319	32%
5869	Special Education Contract Instructors	7,731	6,944	3,565	33,908	67,635	74,385	74,385	-	(6,750)	40,477	46%
5875	Staff Recruiting	150	-	-	1,118	1,042	1,150	1,150	-	(108)	32	97%
5877	Student Activities	280	694	1,489	3,740	4,276	4,276	4,276	-	-	535	87%
5878	Student Assessment	-	-	-	1,157	16,368	16,368	16,368	-	-	15,210	7%
5880	Student Health Services	840	-	47	3,127	20,952	4,000	4,000	-	16,952	873	78%
5881	Student Information System	446	446	446	3,124	13,271	13,271	13,271	-	-	10,148	24%
5893	Transportation - Student	10,634	-	10,634	42,537	101,498	101,498	101,498	-	-	58,961	42%
5899	Miscellaneous Operating Expenses	-	-	-	-	-	10,000	10,000	-	(10,000)	10,000	0%
5910	Communications - Internet / Website Fees	28	28	28	4,609	18,996	18,996	18,996	-	-	14,387	24%
5915	Postage and Delivery	-	186	66	644	1,872	1,872	1,872	-	-	1,227	34%
5920	Communications - Telephone & Fax	-	-	-	-	-	1,000	1,000	-	(1,000)	1,000	0%
SUBTOTAL - Services & Other Operating Exp.		34,603	12,834	23,190	160,368	1,385,721	1,450,768	1,458,245	(7,476)	(72,523)	1,297,877	11%
Capital Outlay & Depreciation												
6900	Depreciation	-	8,187	1,365	9,552	16,374	19,130	19,130	-	(2,757)	9,579	50%
SUBTOTAL - Capital Outlay & Depreciation		-	8,187	1,365	9,552	16,374	19,130	19,130	-	(2,757)	9,579	50%
Other Outflows												
7999	Uncategorized Expense	-	-	-	207	-	-	-	-	-	(207)	
SUBTOTAL - Other Outflows		-	-	-	207	-	-	-	-	-	(207)	
TOTAL EXPENSES		392,958	347,019	322,169	2,332,531	5,315,349	5,539,326	5,546,802	(7,476)	(231,453)	3,214,272	42%

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As of Jan FY2024

Actual				YTD	Budget									
								Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent			
Nov				Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast					
SUMMARY														
Revenue														
LCFF Entitlement				429,918	330,758	346,857	1,758,249	4,541,274	4,579,190	4,579,190	-	37,916	2,820,941	38%
Federal Revenue				16,586	-	-	56,268	310,940	340,110	399,409	59,299	88,469	343,141	14%
Other State Revenues				(21,868)	32,811	49,810	192,871	651,116	728,088	745,379	17,291	94,263	552,508	26%
Local Revenues				829	-	-	2,538	63,561	61,709	61,709	-	(1,852)	59,171	4%
Fundraising and Grants				37	-	135	1,137	2,000	12,000	12,000	-	10,000	10,863	9%
Total Revenue				425,501	363,569	396,802	2,011,063	5,568,892	5,721,097	5,797,686	76,589	228,795	3,786,623	35%
Expenses														
Compensation and Benefits				343,120	326,926	290,527	2,021,932	3,897,675	3,900,920	3,881,041	19,879	16,634	1,859,109	52%
Books and Supplies				18,466	9,812	36,328	194,927	308,502	340,502	332,502	8,000	(24,000)	137,575	59%
Services and Other Operating Expenditures				17,482	11,403	10,186	93,815	1,311,490	1,453,287	1,446,210	7,077	(134,720)	1,352,394	6%
Depreciation				-	-	-	-	-	-	-	-	-	-	-
Other Outflows				-	-	-	267	-	-	-	-	-	(267)	-
Total Expenses				379,068	348,142	337,041	2,310,941	5,517,667	5,694,708	5,659,753	34,955	(142,086)	3,348,812	41%
Operating Income				46,434	15,427	59,761	(299,878)	51,224	26,389	137,933	111,545	86,709	437,811	
Fund Balance														
Beginning Balance (Unaudited)								853,065	1,096,452	1,096,452				
Operating Income								51,224	26,389	137,933				
Ending Fund Balance								904,290	1,122,840	1,234,385				
Fund Balance as a % of Expenses								16%	20%	22%				
KEY ASSUMPTIONS														
Enrollment Summary														
K-3								210	210	210	-	-		
4-6								137	142	142	-	5		
7-8								60	60	60	-	-		
Total Enrolled								407	412	412	-	5		
ADA %														
K-3								93.5%	93.5%	93.5%	0.0%	0.0%		
4-6								94.5%	94.5%	94.5%	0.0%	0.0%		
7-8								94.5%	94.5%	94.5%	0.0%	0.0%		
Average ADA %								94.0%	94.0%	94.0%	0.0%	0.0%		
ADA														
K-3								196.35	196.35	196.35	-	-		
4-6								129.47	134.19	134.19	-	4.72		
7-8								56.70	56.70	56.70	-	-		
Total ADA								382.52	387.24	387.24	-	4.72		
REVENUE														
LCFF Entitlement														
8011	Charter Schools General Purpose Entitlement - State Aid	383,155	283,995	283,995	1,550,690	3,833,925	3,798,731	3,720,682	(78,048)	(113,243)	2,169,992	42%		
8012	Education Protection Account Entitlement	-	-	16,099	32,198	76,504	77,448	77,448	-	944	45,250	42%		
8096	Charter Schools in Lieu of Property Taxes	46,763	46,763	46,763	175,361	630,844	703,011	781,059	78,048	150,215	605,699	22%		
SUBTOTAL - LCFF Entitlement		429,918	330,758	346,857	1,758,249	4,541,274	4,579,190	4,579,190	(0)	37,916	2,820,941	38%		

BOA
Income Statement
As of Jan FY2024

		Actual			YTD	Budget						
		Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
Federal Revenue												
8181	Special Education - Entitlement	-	-	-	-	60,240	59,851	72,397	12,546	12,157	72,397	0%
8291	Title I	12,030	-	-	12,030	49,900	49,900	49,900	-	-	37,870	24%
8292	Title II	2,056	-	-	2,056	8,184	8,184	8,184	-	-	6,128	25%
8294	Title IV	2,500	-	-	2,500	10,000	10,000	10,000	-	-	7,500	25%
8296	SRSA Grant	-	-	-	33,309	28,750	33,309	33,309	-	4,559	-	100%
8299	All Other Federal Revenue	-	-	-	6,373	153,866	178,866	225,619	46,753	71,753	219,246	3%
SUBTOTAL - Federal Revenue		16,586	-	-	56,268	310,940	340,110	399,409	59,299	88,469	343,141	14%
Other State Revenue												
8319	Other State Apportionments - Prior Years	-	968	-	1,548	-	580	580	-	580	(968)	267%
8381	Special Education - Entitlement (State	-	-	26,672	54,826	126,522	125,705	142,995	17,291	16,473	88,170	38%
8382	Special Education Reimbursement (State	2,345	2,345	-	9,640	-	-	-	-	-	(9,640)	
8550	Mandated Cost Reimbursements	-	6,361	-	6,361	6,391	6,321	6,321	-	(70)	(40)	101%
8560	State Lottery Revenue	-	-	-	-	94,688	100,710	100,710	-	6,022	100,710	0%
8590	All Other State Revenue	-	-	-	49,587	128,987	152,242	152,242	-	23,255	102,655	33%
8593	ELO-Program	(24,213)	23,138	23,138	70,910	294,528	342,530	342,530	-	48,002	271,621	21%
SUBTOTAL - Other State Revenue		(21,868)	32,811	49,810	192,871	651,116	728,088	745,379	17,291	94,263	552,508	26%
Local Revenue												
8660	Interest	829	-	-	1,410	561	581	581	-	20	(829)	243%
8689	FUA Reimbursement	-	-	-	-	63,000	60,000	60,000	-	(3,000)	60,000	0%
8699	All Other Local Revenue	-	-	-	1,128	-	1,128	1,128	-	1,128	(0)	100%
SUBTOTAL - Local Revenue		829	-	-	2,538	63,561	61,709	61,709	-	(1,852)	59,171	4%
Fundraising and Grants												
8801	Donations - Parents	-	-	-	200	1,000	1,000	1,000	-	-	800	20%
8802	Donations - Private	37	-	-	37	-	-	-	-	-	(37)	
8803	Fundraising	-	-	135	900	1,000	1,000	1,000	-	-	100	90%
8811	PTO Fundraising	-	-	-	-	-	10,000	10,000	-	10,000	10,000	0%
SUBTOTAL - Fundraising and Grants		37	-	135	1,137	2,000	12,000	12,000	-	10,000	10,863	9%
TOTAL REVENUE		425,501	363,569	396,802	2,011,063	5,568,892	5,721,097	5,797,686	76,589	228,795	3,786,623	35%
EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	111,810	111,810	111,810	688,487	1,233,457	1,165,745	1,165,745	-	67,712	477,258	59%
1101	Teacher - Stipends	-	7,525	-	34,107	71,407	71,407	55,000	16,407	16,407	20,893	62%
1103	Teacher - Substitute Pay	13,449	9,913	(36,046)	27,413	56,700	71,700	71,700	-	(15,000)	44,287	38%
1111	Teacher - Specialist	15,457	15,457	41,641	118,928	304,903	304,903	304,903	-	-	185,976	39%
1148	Teacher - Special Ed	23,269	23,269	22,989	144,966	228,120	261,949	261,949	-	(33,829)	116,983	55%
1150	Teacher - Intervention	9,250	9,250	26,706	72,956	138,329	138,329	138,329	-	-	65,373	53%
1300	Certificated Supervisor & Administrator Salaries	24,733	24,253	23,933	170,312	287,197	287,197	287,197	-	-	116,885	59%
SUBTOTAL - Certificated Salaries		197,969	201,478	191,033	1,257,168	2,320,112	2,301,229	2,284,822	16,407	35,290	1,027,654	55%
Classified Salaries												
2100	Classified Instructional Aide Salaries	39,044	28,275	13,069	160,535	435,314	431,059	431,059	-	4,256	270,523	37%
2103	Classified - Special Education	14,603	10,059	2,020	45,787	65,936	97,903	97,903	-	(31,967)	52,115	47%
2400	Classified Clerical & Office Salaries	11,532	9,368	5,960	60,135	101,302	119,387	119,387	-	(18,085)	59,251	50%
2905	Other Classified - After School	-	-	-	-	60,000	44,000	44,000	-	16,000	44,000	0%
2930	Other Classified - Maintenance/grounds	4,117	3,784	3,615	26,472	44,741	44,741	44,741	-	-	18,269	59%

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2935	Other Classified - Substitute	2,277	2,174	885	8,533	-	-	-	-	-	(8,533)	
2940	Other Classified - Summer	-	-	-	-	8,568	8,568	8,568	-	-	8,568	0%
SUBTOTAL - Classified Salaries		71,574	53,659	25,548	301,463	715,861	745,657	745,657	-	(29,796)	444,194	40%
Employee Benefits												
3100	STRS	38,533	38,410	38,097	238,036	443,141	439,535	436,401	3,134	6,740	198,365	55%
3300	OASDI-Medicare-Alternative	8,167	6,748	4,606	40,793	88,405	90,411	90,173	238	(1,768)	49,380	45%
3400	Health & Welfare Benefits	24,695	24,695	25,405	164,379	280,517	285,947	285,947	-	(5,430)	121,568	57%
3500	Unemployment Insurance	448	203	4,104	7,022	15,669	15,809	15,809	-	(141)	8,787	44%
3600	Workers Comp Insurance	1,729	1,729	1,729	13,042	30,360	18,586	18,486	100	11,874	5,444	71%
3900	403b contribution	4	4	4	29	3,611	3,747	3,747	-	(136)	3,717	1%
SUBTOTAL - Employee Benefits		73,576	71,789	73,945	463,301	861,702	854,034	850,562	3,472	11,140	387,261	54%
Books & Supplies												
4100	Approved Textbooks & Core Curricula Materials	7,657	155	6,108	55,330	62,538	62,538	62,538	-	-	7,209	88%
4200	Books & Other Reference Materials	99	226	766	6,110	19,503	19,503	19,503	-	-	13,392	31%
4300	Materials & Supplies	55	-	92	3,369	7,679	7,774	7,774	-	(94)	4,405	43%
4320	Educational Software	-	-	-	18,739	12,376	25,000	25,000	-	(12,625)	6,261	75%
4325	Instructional Materials & Supplies	1,783	-	125	14,369	18,050	38,050	28,050	10,000	(10,000)	13,681	51%
4326	Art	3,221	487	344	9,079	10,000	10,000	10,000	-	-	921	91%
4330	Office Supplies	1,649	2,121	930	10,851	14,245	13,926	15,926	(2,000)	(1,681)	5,075	68%
4335	PE Supplies	-	-	-	1,362	1,500	1,500	1,500	-	-	138	91%
4346	Teacher Supplies	401	550	296	4,100	10,400	10,000	10,000	-	400	5,900	41%
4355	Science	29	134	-	3,727	4,000	4,000	4,000	-	-	273	93%
4356	Recess Supplies	-	-	-	-	2,500	2,500	2,500	-	-	2,500	0%
4410	Classroom Furniture, Equipment & Supplies	176	5,573	27,584	51,484	100,000	100,000	100,000	-	-	48,516	51%
4420	Computers: individual items less than \$5k	-	388	-	6,925	26,000	26,000	26,000	-	-	19,075	27%
4430	Non Classroom Related Furniture, Equipment & Supplies	3,396	179	84	9,270	13,000	13,000	13,000	-	-	3,730	71%
4710	Student Food Services	-	-	-	-	5,000	5,000	5,000	-	-	5,000	0%
4720	Other Food	-	-	-	212	1,712	1,712	1,712	-	-	1,499	12%
SUBTOTAL - Books and Supplies		18,466	9,812	36,328	194,927	308,502	340,502	332,502	8,000	(24,000)	137,575	59%
Services & Other Operating Expenses												
5210	Conference Fees	-	-	-	-	100	100	100	-	-	100	0%
5215	Travel - Mileage, Parking, Tolls	284	31	-	682	1,022	1,022	1,022	-	-	340	67%
5220	Travel and Lodging	-	-	-	640	3,500	3,500	3,500	-	-	2,860	18%
5225	Travel - Meals & Entertainment	-	-	-	96	1,000	1,000	1,000	-	-	904	10%
5305	Dues & Membership - Professional	-	-	-	140	1,322	1,322	1,322	-	-	1,183	11%
5515	Janitorial, Gardening Services & Supplies	-	-	-	402	4,185	1,050	1,050	-	3,135	648	38%
5525	Utilities - Waste	-	-	-	-	3,135	-	-	-	3,135	-	
5610	Rent	-	-	-	-	217,651	217,651	217,651	-	-	217,651	0%
5615	Repairs and Maintenance - Building	-	-	-	1,600	500	-	-	-	500	(1,600)	
5619	Non-Cash Lease Adjustment	-	-	-	-	152,692	152,692	152,692	-	-	152,692	0%
5824	District Oversight Fees	-	-	-	-	45,413	45,792	45,792	-	(379)	45,792	0%
5830	Field Trips Expenses	540	1,145	403	3,582	36,025	36,025	36,025	-	-	32,443	10%
5836	Fingerprinting	-	-	-	149	423	423	423	-	-	273	35%
5839	Fundraising Expenses	-	-	-	-	10,890	10,890	5,445	5,445	5,445	5,445	0%
5845	Legal Fees	-	-	-	1,453	6,373	6,373	6,373	-	-	4,920	23%
5851	Marketing and Student Recruiting	-	-	1,510	1,812	7,548	7,548	7,548	-	-	5,736	24%
5854	Consultants - CALPADS	-	-	-	-	5,791	5,791	5,791	-	-	5,791	0%
5857	Payroll Fees	471	623	442	3,134	6,282	6,359	6,359	-	(77)	3,225	49%
5858	CMO Services	-	-	-	-	617,672	677,708	685,313	(7,605)	(67,641)	685,313	0%
5860	Printing and Reproduction	3,401	890	2,595	15,171	23,768	23,768	23,768	-	-	8,596	64%
5861	Prior Yr Exp (not accrued	-	-	-	3,228	500	4,000	4,000	-	(3,500)	772	81%

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5863	Professional Development	2,972	422	479	9,904	28,552	114,011	114,011	-	(85,459)	104,107	9%
5869	Special Education Contract Instructors	8,047	7,227	3,710	35,292	70,210	77,098	77,098	-	(6,888)	41,806	46%
5875	Staff Recruiting	150	-	-	1,049	3,675	3,675	3,675	-	-	2,626	29%
5877	Student Activities	93	351	622	2,151	10,000	10,000	10,000	-	-	7,849	22%
5878	Student Assessment	-	-	-	2,592	13,726	13,726	4,490	9,237	9,237	1,897	58%
5880	Student Health Services	951	237	(51)	2,676	20,952	3,000	3,000	-	17,952	324	89%
5881	Student Information System	446	446	446	3,124	13,271	13,271	13,271	-	-	10,148	24%
5899	Miscellaneous Operating Expenses	-	-	-	-	-	10,000	10,000	-	(10,000)	10,000	0%
5910	Communications - Internet / Website Fees	30	30	30	4,263	4,216	4,396	4,396	-	(180)	133	97%
5915	Postage and Delivery	98	-	-	675	985	985	985	-	-	309	69%
5920	Communications - Telephone & Fax	-	-	-	-	110	110	110	-	-	110	0%
SUBTOTAL - Services & Other Operating Exp.		17,482	11,403	10,186	93,815	1,311,490	1,453,287	1,446,210	7,077	(134,720)	1,352,394	6%
Capital Outlay & Depreciation												
SUBTOTAL - Capital Outlay & Depreciation		-	-	-	-	-	-	-	-	-	-	
Other Outflows												
7999	Uncategorized Expense	-	-	-	267	-	-	-	-	-	(267)	
SUBTOTAL - Other Outflows		-	-	-	267	-	-	-	-	-	(267)	
TOTAL EXPENSES		379,068	348,142	337,041	2,310,941	5,517,667	5,694,708	5,659,753	34,955	(142,086)	3,348,812	41%

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SUMMARY											
Revenue											
LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	
Federal Revenue	-	-	-	-	-	-	-	-	-	-	
Other State Revenues	-	-	-	-	-	-	-	-	-	-	
Local Revenues	8,726	10,445	11,077	76,903	1,311,781	1,434,256	1,449,337	15,081	137,557	1,372,435	5%
Fundraising and Grants	-	-	-	-	-	-	-	-	-	-	
Total Revenue	8,726	10,445	11,077	76,903	1,311,781	1,434,256	1,449,337	15,081	137,557	1,372,435	5%
Expenses											
Compensation and Benefits	86,501	80,650	60,113	535,330	939,540	950,493	950,493	-	(10,953)	415,163	56%
Books and Supplies	5,708	2,425	3,622	23,362	41,771	42,044	45,773	(3,729)	(4,002)	22,412	51%
Services and Other Operating Expenditures	60,765	30,728	18,666	263,731	330,469	441,718	453,070	(11,352)	(122,601)	189,340	58%
Depreciation	-	-	-	-	-	-	-	-	-	-	
Other Outflows	-	3	-	3	-	-	-	-	-	(3)	
Total Expenses	152,974	113,806	82,401	822,425	1,311,781	1,434,256	1,449,337	(15,081)	(137,557)	626,912	57%
Operating Income	(144,248)	(103,360)	(71,325)	(745,523)	-	-	-	-	-	745,523	
Fund Balance											
Beginning Balance (Unaudited)					(0)	(0)	(0)				
Operating Income					-	-	-				
Ending Fund Balance					(0)	(0)	(0)				
Fund Balance as a % of Expenses					0%	0%	0%				
KEY ASSUMPTIONS											
Enrollment Summary											
Total Enrolled					-	-	-	-	-		
ADA %											
Average ADA %											
ADA											
Total ADA					-	-	-	-	-		
REVENUE											
LCFF Entitlement											
SUBTOTAL - LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	
Federal Revenue											
SUBTOTAL - Federal Revenue	-	-	-	-	-	-	-	-	-	-	
Other State Revenue											
SUBTOTAL - Other State Revenue	-	-	-	-	-	-	-	-	-	-	
Local Revenue											
8676 After School Program Revenue	8,726	10,445	11,077	76,617	90,000	90,000	90,000	-	-	13,383	85%
8699 All Other Local Revenue	-	-	-	285	-	285	285	-	285	(0)	100%
8721 CMO Fees Revenue	-	-	-	-	1,221,781	1,343,971	1,359,052	15,081	137,272	1,359,052	0%
SUBTOTAL - Local Revenue	8,726	10,445	11,077	76,903	1,311,781	1,434,256	1,449,337	15,081	137,557	1,372,435	5%

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Fundraising and Grants											
SUBTOTAL - Fundraising and Grants	-	-	-	-	-	-	-	-	-	-	
TOTAL REVENUE	8,726	10,445	11,077	76,903	1,311,781	1,434,256	1,449,337	15,081	137,557	1,372,435	5%
EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1101 Teacher - Stipends	5,100	-	-	6,100	-	6,100	6,100	-	(6,100)	-	100%
1150 Teacher - Intervention	487	487	487	2,921	5,355	5,355	5,355	-	-	2,434	55%
1300 Certificated Supervisor & Administrator Salaries	15,399	15,399	15,399	107,791	185,919	185,919	185,919	-	-	78,128	58%
SUBTOTAL - Certificated Salaries	20,986	15,886	15,886	116,812	191,274	197,374	197,374	-	(6,100)	80,562	59%
Classified Salaries											
2400 Classified Clerical & Office Salaries	23,594	22,623	19,773	156,211	272,129	273,300	273,300	-	(1,171)	117,089	57%
2905 Other Classified - After School	27,770	28,438	11,472	162,591	279,141	283,417	283,417	-	(4,276)	120,826	57%
SUBTOTAL - Classified Salaries	51,364	51,061	31,245	318,802	551,270	556,717	556,717	-	(5,447)	237,915	57%
Employee Benefits											
3100 STRS	3,196	3,034	3,034	21,499	36,533	37,698	37,698	-	(1,165)	16,199	57%
3300 OASDI-Medicare-Alternative	4,145	3,924	2,299	25,678	44,946	45,451	45,451	-	(505)	19,773	56%
3400 Health & Welfare Benefits	3,382	3,382	3,456	27,525	65,237	65,237	65,237	-	-	37,711	42%
3500 Unemployment Insurance	118	53	884	1,654	6,483	7,045	7,045	-	(562)	5,392	23%
3600 Workers Comp Insurance	413	413	413	3,119	7,425	4,600	4,600	-	2,825	1,481	68%
3900 403b contribution	2,897	2,897	2,897	20,242	36,372	36,372	36,372	-	-	16,130	56%
SUBTOTAL - Employee Benefits	14,151	13,703	12,983	99,716	196,996	196,403	196,403	-	593	96,687	51%
Books & Supplies											
4330 Office Supplies	199	146	-	1,369	2,040	2,040	2,040	-	-	671	67%
4352 After School Program	5,247	715	2,512	16,102	30,600	30,600	30,600	-	-	14,498	53%
4420 Computers: individual items less than \$5k	-	-	-	38	3,616	3,616	3,616	-	-	3,578	1%
4430 Non Classroom Related Furniture, Equipment & Supplies	-	63	77	466	2,244	2,244	2,244	-	-	1,778	21%
4710 Student Food Services	-	272	-	272	-	273	273	-	(273)	1	100%
4720 Other Food	262	1,228	1,033	5,114	3,271	3,271	7,000	(3,729)	(3,729)	1,886	73%
SUBTOTAL - Books and Supplies	5,708	2,425	3,622	23,362	41,771	42,044	45,773	(3,729)	(4,002)	22,412	51%
Services & Other Operating Expenses											
5210 Conference Fees	-	-	650	650	728	728	728	-	-	78	89%
5215 Travel - Mileage, Parking, Tolls	817	831	-	2,622	2,901	2,901	4,000	(1,099)	(1,099)	1,378	66%
5220 Travel and Lodging	1,569	9,176	-	12,255	6,706	6,706	15,000	(8,294)	(8,294)	2,745	82%
5225 Travel - Meals & Entertainment	130	1,561	44	1,745	1,040	1,040	3,000	(1,960)	(1,960)	1,255	58%
5305 Dues & Membership - Professional	2,619	654	654	6,408	6,095	8,320	8,320	-	(2,225)	1,912	77%
5400 Insurance	-	-	-	34,974	32,382	40,481	40,481	-	(8,099)	5,507	86%
5515 Janitorial, Gardening Services & Supplies	219	227	200	1,496	3,175	3,175	3,175	-	-	1,679	47%
5535 Utilities - All Utilities	41	155	192	1,800	2,381	2,381	2,381	-	-	582	76%
5610 Rent	900	900	900	8,100	11,100	11,100	11,100	-	-	3,000	73%
5615 Repairs and Maintenance - Building	-	-	-	-	620	620	620	-	-	620	0%
5619 Non-Cash Lease Adjustment	-	-	-	-	336	336	336	-	-	336	0%
5803 Accounting Fees	7,770	-	-	7,770	16,870	16,870	16,870	-	-	9,100	46%
5809 Banking Fees	1,313	-	-	1,733	6,000	6,000	6,000	-	-	4,267	29%
5812 Business Services	14,438	14,438	14,438	101,063	173,250	173,250	173,250	-	-	72,188	58%
5820 Consultants - Non Instructional - Custom 1	25,297	-	-	26,129	16,786	66,786	66,786	-	(50,000)	40,657	39%

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		Actual			YTD	Budget						
									Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
		Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast				
5833	Fines and Penalties	-	-	-	5	-	-	-	-	-	(5)	
5836	Fingerprinting	-	-	-	77	106	106	106	-	-	29	72%
5845	Legal Fees	75	335	1,043	3,436	9,180	9,180	9,180	-	-	5,744	37%
5848	Licenses and Other Fees	-	-	-	5	26	26	26	-	-	21	20%
5851	Marketing and Student Recruiting	3,020	-	-	6,304	926	926	926	-	-	(5,378)	681%
5857	Payroll Fees	144	175	95	10,332	10,834	10,834	10,834	-	-	502	95%
5860	Printing and Reproduction	308	96	165	1,192	2,344	2,344	2,344	-	-	1,151	51%
5861	Prior Yr Exp (not accrued	-	-	-	122	773	773	773	-	-	651	16%
5863	Professional Development	1,839	-	-	14,476	8,313	23,313	23,313	-	(15,000)	8,837	62%
5875	Staff Recruiting	-	-	-	748	3,179	3,179	3,179	-	-	2,432	24%
5877	Student Activities	-	240	-	240	899	899	899	-	-	659	27%
5899	Miscellaneous Operating Expenses	-	925	-	925	-	925	925	-	(925)	-	100%
5910	Communications - Internet / Website Fees	216	216	206	17,597	10,854	45,854	45,854	-	(35,000)	28,257	38%
5915	Postage and Delivery	-	750	33	1,234	2,081	2,081	2,081	-	-	847	59%
5920	Communications - Telephone & Fax	49	49	48	294	583	583	583	-	-	289	50%
SUBTOTAL - Services & Other Operating Exp.		60,765	30,728	18,666	263,731	330,469	441,718	453,070	(11,352)	(122,601)	189,340	58%
Capital Outlay & Depreciation												
SUBTOTAL - Capital Outlay & Depreciation		-	-	-	-	-	-	-	-	-	-	
Other Outflows												
7999	Uncategorized Expense	-	3	-	3	-	-	-	-	-	(3)	
SUBTOTAL - Other Outflows		-	3	-	3	-	-	-	-	-	(3)	
TOTAL EXPENSES		152,974	113,806	82,401	822,425	1,311,781	1,434,256	1,449,337	(15,081)	(137,557)	626,912	57%

The Academies CMO
Balance Sheet
As of Jan FY2024

	SVA	BOA	CMO	Total	SVA	BOA	CMO	Total
	Jun FY2023	Jun FY2023	Jun FY2023	Jun FY2023	Jan FY2024	Jan FY2024	Jan FY2024	Jan FY2024
ASSETS								
Cash Balance	2,213,432	1,779,123	6,757	3,999,312	2,991,636	2,202,174	(742,009)	4,451,802
Accounts Receivable	1,451,975	726,032	-	2,178,006	(49,656)	68,054	-	18,398
Other Current Assets	-	-	1,000	1,000	-	-	1,000	1,000
Other Assets	4,942,957	5,213,012	34,006	10,189,976	4,903,130	5,199,741	30,175	10,133,046
Fixed Assets, Net	162,467	-	-	162,467	180,482	-	-	180,482
TOTAL ASSETS	8,770,831	7,718,167	41,763	16,530,761	8,025,593	7,469,969	(710,834)	14,784,728
LIABILITIES & EQUITY								
Accounts Payable	646,639	114,090	2,686	763,416	51,969	76,998	517	129,484
Due to Others	62,551	-	-	62,551	62,551	-	-	62,551
Deferred Revenue	584,549	547,171	-	1,131,720	648,670	688,313	-	1,336,983
Current Loans and Other Payables	317,158	192,413	18,615	528,186	234,800	140,045	13,710	388,556
Long-Term Loans and Other Liabilities	4,979,661	5,768,040	20,462	10,768,163	4,979,661	5,768,040	20,462	10,768,163
Beginning Net Assets	1,863,360	768,538	(0)	2,631,899	2,180,273	1,096,452	(0)	3,276,724
Net Income (Loss) to Date	316,912	327,913	-	644,826	(132,331)	(299,878)	(745,523)	(1,177,732)
TOTAL LIABILITIES & EQUITY	8,770,831	7,718,167	41,763	16,530,761	8,025,593	7,469,969	(710,834)	14,784,728

The Academies CMO
Monthly Cash Forecast
As of Jan FY2024

	2023-24													
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast	Forecast	Remaining Balance
Beginning Cash	3,999,312	4,516,302	4,404,036	4,045,874	4,220,215	4,313,606	4,132,092	4,451,802	3,612,404	3,393,017	3,889,716	3,743,921		
REVENUE														
LCFF Entitlement	-	272,958	346,619	927,496	688,699	589,539	878,389	576,847	629,046	1,248,712	667,523	667,523	8,948,390	1,455,041
Federal Revenue	-	82,536	-	-	31,430	-	-	31,613	-	81,737	31,613	197,790	943,054	486,336
Other State Revenue	96,194	26,076	24,836	98,448	(46,031)	60,351	90,694	72,805	100,113	74,044	93,089	150,414	1,351,115	510,081
Other Local Revenue	8,458	13,914	14,982	13,344	11,624	10,783	11,163	2,233	2,233	2,233	2,233	1,492,909	1,586,110	-
Fundraising & Grants	-	840	-	5,985	11,693	1,999	15,146	(31,380)	554	554	554	554	26,500	20,000
TOTAL REVENUE	104,652	396,324	386,437	1,045,273	697,416	662,671	995,392	652,117	731,947	1,407,279	795,012	2,509,190	12,855,169	2,471,458
EXPENSES														
Certificated Salaries	88,174	452,245	437,736	424,119	425,459	421,738	401,207	418,655	423,680	418,788	423,680	488,334	4,823,815	-
Classified Salaries	56,939	103,949	181,282	164,423	196,216	155,543	82,885	291,760	185,170	164,730	185,170	164,730	1,932,798	-
Employee Benefits	87,780	149,776	147,752	160,764	158,280	152,983	156,798	207,517	174,814	169,464	172,436	185,779	1,924,143	-
Books & Supplies	66,213	95,755	46,994	27,888	32,195	15,546	47,315	54,582	52,641	48,508	50,431	60,139	598,481	273
Services & Other Operating Expenses	84,461	42,144	70,267	101,185	112,850	54,965	52,042	186,114	147,973	142,034	142,034	1,906,725	3,357,525	314,732
Capital Outlay & Depreciation	-	-	-	-	-	8,187	1,365	1,594	1,594	1,594	1,594	3,202	19,130	-
Other Outflows	-	-	-	474	-	3	-	(477)	-	-	-	-	-	-
TOTAL EXPENSES	383,567	843,869	884,031	878,853	925,000	808,966	741,612	1,159,745	985,872	945,119	975,345	2,808,911	12,655,893	315,005
Operating Cash Inflow (Outflow)	(278,915)	(447,544)	(497,594)	166,420	(227,584)	(146,295)	253,780	(507,628)	(253,925)	462,161	(180,333)	(299,721)	199,276	2,156,454
Revenues - Prior Year Accruals	1,420,384	403,429	102,297	13,070	181,386	(163,966)	203,009	(73,446)	17,616	17,616	17,616	29,707	-	
Other Assets	56,930	-	-	-	-	-	-	-	-	-	-	-	-	
Fixed Assets	-	-	-	-	-	8,187	(26,203)	1,594	1,594	1,594	1,594	3,202	-	
Due To (From)	-	-	-	-	-	-	-	-	-	-	-	(62,551)	-	
Expenses - Prior Year Accruals	(504,074)	(12,000)	-	-	-	-	-	(119,557)	(2)	(2)	(2)	(2)	-	
Accounts Payable - Current Year	(110,935)	(82,750)	12,411	(28,351)	29,365	96,442	(135,114)	(106,161)	-	-	-	-	-	
Summerholdback for Teachers	(185,581)	26,600	24,724	23,202	24,144	24,118	24,237	15,329	15,329	15,329	15,329	15,329	-	
Loans Payable (Current)	-	-	-	-	-	-	-	(23,984)	-	-	-	-	-	
Other Liabilities	119,182	-	-	-	86,080	-	-	(25,546)	-	-	-	-	-	
Ending Cash	4,516,302	4,404,036	4,045,874	4,220,215	4,313,606	4,132,092	4,451,802	3,612,404	3,393,017	3,889,716	3,743,921	3,429,887		

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

Charter School Name: Blue Oak Academy
(continued) 0
CDS #: 54-10546-0135459
Charter Approving Entity: Tulare County of Education
County: Tulare
Charter #: 1860
Fiscal Year: 2023-24

CERTIFICATION OF FINANCIAL CONDITION

 X

POSITIVE CERTIFICATION

As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:
(X) 2023-24 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

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

Print
Name: Donya Ball Title: Superintendent

To the County Superintendent of Schools:
(X) 2023-24 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

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

Print
Name: Mark Martinez Title: Accounting Officer

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

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

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

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

District Advisor

Date

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

Charter School Name: Blue Oak Academy
(continued)
CDS #: 54-10546-0135459
Charter Approving Entity: Tulare County of Education
County: Tulare
Charter #: 1860
Fiscal Year: 2023-24

This charter school uses the following basis of accounting:

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

Description	Object Code	1st Interim Budget			Actuals thru 01/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	3,813,451.62	-	3,813,451.62	1,550,690.46	-	1,550,690.46	3,720,682.39	-	3,720,682.39
Education Protection Account State Aid - Current Year	8012	77,448.00	-	77,448.00	32,198.00	-	32,198.00	77,448.00	-	77,448.00
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	703,010.99	-	703,010.99	175,360.50	-	175,360.50	781,059.21	-	781,059.21
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		4,593,910.60	-	4,593,910.60	1,758,248.96	-	1,758,248.96	4,579,189.60	-	4,579,189.60
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290	-	68,084.00	68,084.00	-	16,586.00	16,586.00	-	68,084.00	68,084.00
Special Education - Federal	8181, 8182	-	59,851.18	59,851.18	-	-	-	-	72,397.00	72,397.00
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	212,175.00	212,175.00	-	39,682.00	39,682.00	-	258,928.00	258,928.00
Total, Federal Revenues		-	340,110.18	340,110.18	-	56,268.00	56,268.00	-	399,409.00	399,409.00
3. Other State Revenues										
Special Education - State	StateRevSE	-	125,704.66	125,704.66	-	64,465.30	64,465.30	-	142,995.30	142,995.30
All Other State Revenues	StateRevAO	107,610.94	494,772.62	602,383.56	7,458.50	120,947.11	128,405.61	107,610.94	494,772.62	602,383.56
Total, Other State Revenues		107,610.94	620,477.28	728,088.22	7,458.50	185,412.41	192,870.91	107,610.94	637,767.92	745,378.86
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	73,709.00	-	73,709.00	3,675.16	-	3,675.16	73,709.00	-	73,709.00
Total, Local Revenues		73,709.00	-	73,709.00	3,675.16	-	3,675.16	73,709.00	-	73,709.00
5. TOTAL REVENUES		4,775,230.54	960,587.46	5,735,818.00	1,769,382.62	241,680.41	2,011,063.03	4,760,509.54	1,037,176.92	5,797,686.46
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,546,838.56	452,193.89	1,999,032.45	816,688.49	270,168.10	1,086,856.59	1,570,431.56	427,193.89	1,997,625.45
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	287,196.89	-	287,196.89	170,311.56	-	170,311.56	287,196.89	-	287,196.89
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		1,834,035.45	452,193.89	2,286,229.34	987,000.05	270,168.10	1,257,168.15	1,857,628.45	427,193.89	2,284,822.34
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	308,636.62	220,324.46	528,961.09	145,334.05	60,988.41	206,322.46	333,636.62	195,324.46	528,961.09

Non-certificated Support Salaries	2200	-	-	-	-	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	119,386.80	-	119,386.80	60,135.45	-	60,135.45	119,386.80	-	119,386.80
Other Non-certificated Salaries	2900	44,740.80	52,567.82	97,308.62	35,004.84	-	35,004.84	44,740.80	52,567.82	97,308.62
Total, Non-certificated Salaries		472,764.22	272,892.28	745,656.50	240,474.34	60,988.41	301,462.75	497,764.22	247,892.28	745,656.50
3. Employee Benefits										
STRS	3101-3102	340,750.77	95,919.03	436,669.80	187,039.07	50,996.75	238,035.82	340,482.03	95,919.03	436,401.07
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	58,209.98	31,983.07	90,193.05	32,202.41	8,590.40	40,792.81	58,189.58	31,983.07	90,172.65
Health and Welfare Benefits	3401-3402	285,946.95	-	285,946.95	173,401.19	(9,021.91)	164,379.28	285,946.95	-	285,946.95
Unemployment Insurance	3501-3502	10,739.14	5,069.93	15,809.06	5,679.60	1,342.15	7,021.75	10,739.14	5,069.93	15,809.06
Workers' Compensation Insurance	3601-3602	13,461.48	5,033.03	18,494.50	13,042.38	-	13,042.38	13,452.90	5,033.03	18,485.92
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	282.53	3,464.25	3,746.78	29.32	-	29.32	282.53	3,464.25	3,746.78
Total, Employee Benefits		709,390.84	141,469.31	850,860.15	411,393.97	51,907.39	463,301.36	709,093.12	141,469.31	850,562.43
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	22,538.25	40,000.00	62,538.25	17,463.36	37,866.31	55,329.67	22,538.25	40,000.00	62,538.25
Books and Other Reference Materials	4200	9,502.63	10,000.00	19,502.63	2,734.80	3,375.61	6,110.41	9,502.63	10,000.00	19,502.63
Materials and Supplies	4300	89,963.39	22,786.00	112,749.39	46,203.79	19,392.08	65,595.87	81,963.79	22,786.00	104,749.79
Noncapitalized Equipment	4400	139,000.00	-	139,000.00	5,540.00	62,138.42	67,678.42	59,413.00	79,587.00	139,000.00
Food	4700	6,711.50	-	6,711.50	212.32	-	212.32	6,711.50	-	6,711.50
Total, Books and Supplies		267,715.77	72,786.00	340,501.77	72,154.27	122,772.42	194,926.69	180,129.17	152,373.00	332,502.17
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	5,622.12	-	5,622.12	1,417.88	-	1,417.88	5,622.12	-	5,622.12
Dues and Memberships	5300	1,322.32	-	1,322.32	139.50	-	139.50	1,322.32	-	1,322.32
Insurance	5400	-	-	-	-	-	-	-	-	-
Operations and Housekeeping Services	5500	1,050.00	-	1,050.00	401.62	-	401.62	1,050.00	-	1,050.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	348,577.90	21,765.10	370,343.00	1,600.00	-	1,600.00	348,577.90	21,765.10	370,343.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	825,408.68	232,116.26	1,057,524.93	76,089.57	9,495.93	85,585.50	816,994.37	245,387.51	1,062,381.87
Communications	5900	5,310.59	-	5,310.59	4,937.75	-	4,937.75	5,490.59	-	5,490.59
Total, Services and Other Operating Expenditures		1,187,291.61	253,881.36	1,441,172.96	84,586.32	9,495.93	94,082.25	1,179,057.30	267,152.61	1,446,209.90
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	-	-	-	-	-	-	-	-	-
Total, Capital Outlay		-	-	-	-	-	-	-	-	-
7. Other Outgo										
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	-	-	-	-	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-	-	-	-	-

8. TOTAL EXPENDITURES										
		4,471,197.89	1,193,222.83	5,664,420.72	1,795,608.95	515,332.25	2,310,941.20	4,423,672.26	1,236,081.08	5,659,753.34
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		304,032.66	(232,635.37)	71,397.28	(26,226.33)	(273,651.84)	(299,878.17)	336,837.28	(198,904.17)	137,933.12
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)										
	8980-8999			-	(273,651.84)	273,651.84	-	(198,904.17)	198,904.17	-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	(273,651.84)	273,651.84	-	(198,904.17)	198,904.17	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		304,032.66	(232,635.37)	71,397.28	(299,878.17)	-	(299,878.17)	137,933.12	0.00	137,933.12
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	1,020,318.88	-	1,020,318.88	1,096,451.88	-	1,096,451.88	1,096,451.88	-	1,096,451.88
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	-	-	-	-	-
c. Adjusted Beginning Balance		1,020,318.88	-	1,020,318.88	1,096,451.88	-	1,096,451.88	1,096,451.88	-	1,096,451.88
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,324,351.54	(232,635.37)	1,091,716.16	796,573.71	-	796,573.71	1,234,385.00	0.00	1,234,385.00
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
b. Restricted	9740			-		-	-	0.00	0.00	
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789			-			-			-
Unassigned/Unappropriated Amount	9790	1,324,351.54	(232,635.37)	1,091,716.16	796,573.71	-	796,573.71	1,234,385.00	-	1,234,385.00



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

Charter School Name: Blue Oak Academy
 (continued) 0
 CDS #: 54-10546-0135459
 Charter Approving Entity: Tulare County of Education
 County: Tulare
 Charter #: 1860
 Fiscal Year: 2023-24

					2nd Interim vs. 1st Interim Increase, (Decrease)	
Description	Object Code	1st Interim Budget (X)	Actuals thru 01/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	3,813,451.62	1,550,690.46	3,720,682.39	(92,769.22)	-2.43%
Education Protection Account State Aid - Current Year	8012	77,448.00	32,198.00	77,448.00	-	0.00%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	703,010.99	175,360.50	781,059.21	78,048.22	11.10%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		4,593,910.60	1,758,248.96	4,579,189.60	(14,721.00)	-0.32%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	68,084.00	16,586.00	68,084.00	-	0.00%
Special Education - Federal	8181, 8182	59,851.18	-	72,397.00	12,545.82	20.96%
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	212,175.00	39,682.00	258,928.00	46,753.00	22.04%
Total, Federal Revenues		340,110.18	56,268.00	399,409.00	59,298.82	17.44%
3. Other State Revenues						
Special Education - State	StateRevSE	125,704.66	64,465.30	142,995.30	17,290.64	13.75%
All Other State Revenues	StateRevAO	602,383.56	128,405.61	602,383.56	-	0.00%
Total, Other State Revenues		728,088.22	192,870.91	745,378.86	17,290.64	2.37%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	73,709.00	3,675.16	73,709.00	-	0.00%
Total, Local Revenues		73,709.00	3,675.16	73,709.00	-	0.00%

5. TOTAL REVENUES		5,735,818.00	2,011,063.03	5,797,686.46	61,868.45	1.08%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,999,032.45	1,086,856.59	1,997,625.45	(1,407.00)	-0.07%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	287,196.89	170,311.56	287,196.89	-	0.00%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		2,286,229.34	1,257,168.15	2,284,822.34	(1,407.00)	-0.06%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	528,961.09	206,322.46	528,961.09	-	0.00%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	
Clerical and Office Salaries	2400	119,386.80	60,135.45	119,386.80	-	0.00%
Other Non-certificated Salaries	2900	97,308.62	35,004.84	97,308.62	-	0.00%
Total, Non-certificated Salaries		745,656.50	301,462.75	745,656.50	-	0.00%
3. Employee Benefits						
STRS	3101-3102	436,669.80	238,035.82	436,401.07	(268.74)	-0.06%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	90,193.05	40,792.81	90,172.65	(20.40)	-0.02%
Health and Welfare Benefits	3401-3402	285,946.95	164,379.28	285,946.95	-	0.00%
Unemployment Insurance	3501-3502	15,809.06	7,021.75	15,809.06	-	0.00%
Workers' Compensation Insurance	3601-3602	18,494.50	13,042.38	18,485.92	(8.58)	-0.05%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	3,746.78	29.32	3,746.78	-	0.00%
Total, Employee Benefits		850,860.15	463,301.36	850,562.43	(297.72)	-0.03%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	62,538.25	55,329.67	62,538.25	-	0.00%
Books and Other Reference Materials	4200	19,502.63	6,110.41	19,502.63	-	0.00%
Materials and Supplies	4300	112,749.39	65,595.87	104,749.79	(7,999.60)	-7.10%
Noncapitalized Equipment	4400	139,000.00	67,678.42	139,000.00	-	0.00%
Food	4700	6,711.50	212.32	6,711.50	-	0.00%
Total, Books and Supplies		340,501.77	194,926.69	332,502.17	(7,999.60)	-2.35%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	5,622.12	1,417.88	5,622.12	-	0.00%
Dues and Memberships	5300	1,322.32	139.50	1,322.32	-	0.00%
Insurance	5400	-	-	-	-	
Operations and Housekeeping Services	5500	1,050.00	401.62	1,050.00	-	0.00%

Rentals, Leases, Repairs, and Noncap. Improvements	5600	370,343.00	1,600.00	370,343.00	-	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,057,524.93	85,585.50	1,062,381.87	4,856.94	0.46%
Communications	5900	5,310.59	4,937.75	5,490.59	180.00	3.39%
Total, Services and Other Operating Expenditures		1,441,172.96	94,082.25	1,446,209.90	5,036.94	0.35%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major						
Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	-	-	-	-	
Total, Capital Outlay		-	-	-	-	
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		5,664,420.72	2,310,941.20	5,659,753.34	(4,667.38)	-0.08%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		71,397.28	(299,878.17)	137,933.12	66,535.83	93.19%
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	(273,651.84)	273,651.84
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		71,397.28	(299,878.17)	137,933.12	66,535.83	93.19%

F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1		9791	1,020,318.88	1,096,451.88	1,096,451.88	76,133.00 7.46%
b. Adjustments/Restatements		9793, 9795	-	-	-	-
c. Adjusted Beginning Fund Balance			1,020,318.88	1,096,451.88	1,096,451.88	
2. Ending Fund Balance, June 30 (E + F.1.c.)			1,091,716.16	796,573.71	1,234,385.00	
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)		9711	-	-	-	-
Stores (equals object 9320)		9712	-	-	-	-
Prepaid Expenditures (equals object 9330)		9713	-	-	-	-
All Others		9719	-	-	-	-
b. Restricted		9740	-	-	0.00	0.00 New
c. Committed						
Stabilization Arrangements		9750	-	-	-	-
Other Commitments		9760	-	-	-	-
d. Assigned						
Other Assignments		9780	-	-	-	-
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	-	-	-	-
Unassigned/Unappropriated Amount		9790	1,091,716.16	796,573.71	1,234,385.00	142,668.83 13.07%

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

Charter School Name: Blue Oak Academy
(continued) 0
CDS #: 54-10546-0135459
Charter Approving Entity: Tulare County of Education
County: Tulare
Charter #: 1860
Fiscal Year: 2023-24

This charter school uses the following basis of accounting:

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

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

Description	Object Code	FY 2023-24			Totals for 2024-25	Totals for 2025-26
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	3,720,682.39	0.00	3,720,682.39	3,764,588.54	3,879,854.63
Education Protection Account State Aid - Current Year	8012	77,448.00	0.00	77,448.00	77,868.00	77,868.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	781,059.21	0.00	781,059.21	785,294.89	785,294.89
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		4,579,189.60	0.00	4,579,189.60	4,627,751.43	4,743,017.51
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	0.00	68,084.00	68,084.00	68,084.00	68,084.00
Special Education - Federal	8181, 8182	0.00	72,397.00	72,397.00	87,636.81	88,112.06
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	258,928.00	258,928.00	169,976.00	33,309.00
Total, Federal Revenues		0.00	399,409.00	399,409.00	325,696.81	189,505.06
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	142,995.30	142,995.30	173,096.28	174,034.98
All Other State Revenues	StateRevAO	107,610.94	494,772.62	602,383.56	443,234.68	653,863.46
Total, Other State Revenues		107,610.94	637,767.92	745,378.86	616,330.96	827,898.44
4. Other Local Revenues						

All Other Local Revenues	LocalRevAO	73,709.00	0.00	73,709.00	62,581.00	62,581.00
Total, Local Revenues		73,709.00	0.00	73,709.00	62,581.00	62,581.00
5. TOTAL REVENUES		4,760,509.54	1,037,176.92	5,797,686.46	5,632,360.19	5,823,002.01
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,570,431.56	427,193.89	1,997,625.45	2,017,601.71	2,118,481.79
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	287,196.89	0.00	287,196.89	290,068.86	304,572.30
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		1,857,628.45	427,193.89	2,284,822.34	2,307,670.57	2,423,054.09
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	333,636.62	195,324.46	528,961.09	534,542.98	561,270.13
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	119,386.80	0.00	119,386.80	120,580.67	126,609.70
Other Non-certificated Salaries	2900	44,740.80	52,567.82	97,308.62	98,281.70	103,195.79
Total, Non-certificated Salaries		497,764.22	247,892.28	745,656.50	753,405.35	791,075.62

Description	Object Code	FY 2023-24			Totals for 2024-25	Totals for 2025-26
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	340,482.03	95,919.03	436,401.07	440,765.08	462,803.33
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	58,189.58	31,983.07	90,172.65	91,096.73	95,651.57
Health and Welfare Benefits	3401-3402	285,946.95	0.00	285,946.95	300,244.30	315,256.51
Unemployment Insurance	3501-3502	10,739.14	5,069.93	15,809.06	15,809.06	15,809.06
Workers' Compensation Insurance	3601-3602	13,452.90	5,033.03	18,485.92	30,610.76	32,141.30
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	282.53	3,464.25	3,746.78	3,784.25	3,973.46
Total, Employee Benefits		709,093.12	141,469.31	850,562.43	882,310.18	925,635.23
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	22,538.25	40,000.00	62,538.25	65,039.78	66,990.97
Books and Other Reference Materials	4200	9,502.63	10,000.00	19,502.63	20,282.73	20,891.21
Materials and Supplies	4300	81,963.79	22,786.00	104,749.79	80,911.79	81,038.15
Noncapitalized Equipment	4400	59,413.00	79,587.00	139,000.00	39,520.00	39,925.60
Food	4700	6,711.50	0.00	6,711.50	6,779.96	6,833.36
Total, Books and Supplies		180,129.17	152,373.00	332,502.17	212,534.26	215,679.29
5. Services and Other Operating Expenditures						

Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	5,622.12	0.00	5,622.12	5,662.12	5,693.32
Dues and Memberships	5300	1,322.32	0.00	1,322.32	1,322.32	1,322.32
Insurance	5400	0.00	0.00	0.00	0.00	0.00
Operations and Housekeeping Services	5500	1,050.00	0.00	1,050.00	1,092.00	1,124.76
Rentals, Leases, Repairs, and Noncap. Improvements	5600	348,577.90	21,765.10	370,343.00	367,975.00	363,672.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	816,994.37	245,387.51	1,062,381.87	998,209.36	1,027,564.36
Communications	5900	5,490.59	0.00	5,490.59	5,705.81	5,873.69
Total, Services and Other Operating Expenditures		1,179,057.30	267,152.61	1,446,209.90	1,379,966.61	1,405,250.44
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	0.00	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		4,423,672.26	1,236,081.08	5,659,753.34	5,535,886.96	5,760,694.68
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		336,837.28	(198,904.17)	137,933.12	96,473.22	62,307.33

Description	Object Code	FY 2023-24			Totals for 2024-25	Totals for 2025-26
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES					(273,651.84)	273,651.84
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts						

(must net to zero)		8980-8999	(198,904.17)	198,904.17	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES			(198,904.17)	198,904.17	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			137,933.12	0.00	137,933.12	96,473.22	62,307.33
F. FUND BALANCE, RESERVES							
1. Beginning Fund Balance							
a. As of July 1		9791	1,096,451.88	0.00	1,096,451.88	1,234,385.00	1,330,858.22
b. Adjustments to Beginning Balance		9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance			1,096,451.88	0.00	1,096,451.88	1,234,385.00	1,330,858.22
2. Ending Fund Balance, June 30 (E + F.1.c.)			1,234,385.00	0.00	1,234,385.00	1,330,858.22	1,393,165.55
Components of Ending Fund Balance:							
a. Nonspendable							
Revolving Cash (equals object 9130)		9711	0.00	0.00	0.00		
Stores (equals object 9320)		9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)		9713	0.00	0.00	0.00		
All Others		9719	0.00	0.00	0.00		
b. Restricted		9740	0.00	0.00	0.00		
c. Committed							
Stabilization Arrangements		9750	0.00	0.00	0.00		
Other Commitments		9760	0.00	0.00	0.00		
d. Assigned							
Other Assignments		9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated							
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount		9790	1,234,385.00	0.00	1,234,385.00	1,330,858.22	1,393,165.55

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

Charter School Name: Sycamore Valley Academy
(continued) 0
CDS #: 54-10546-01125542
Charter Approving Entity: Tulare County Office of Education
County: Tulare
Charter #: 1382
Fiscal Year: 2023-24

CERTIFICATION OF FINANCIAL CONDITION

 X

POSITIVE CERTIFICATION

As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

(X) To the entity that approved the charter school:
2023-24 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

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

Print
Name: Donya Ball Title: Superintendent

(X) To the County Superintendent of Schools:
2023-24 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

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

Print
Name: Mark Martinez Title: Accounting Officer

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

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

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

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

District Advisor

Date

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

Charter School Name: Sycamore Valley Academy
(continued)
CDS #: 54-10546-01125542
Charter Approving Entity: Tulare County Office of Educa
County: Tulare
Charter #: 1382
Fiscal Year: 2023-24

This charter school uses the following basis of accounting:

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

Description	Object Code	1st Interim Budget			Actuals thru 01/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	2,658,231.90	-	2,658,231.90	1,059,684.52	-	1,059,684.52	2,577,484.82	-	2,577,484.82
Education Protection Account State Aid - Current Year	8012	1,023,847.59	-	1,023,847.59	545,503.00	-	545,503.00	1,023,847.59	-	1,023,847.59
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	691,138.01	-	691,138.01	340,262.16	-	340,262.16	767,868.09	-	767,868.09
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		4,373,217.50	-	4,373,217.50	1,945,449.68	-	1,945,449.68	4,369,200.50	-	4,369,200.50
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290	-	58,367.00	58,367.00	-	14,844.00	14,844.00	-	58,367.00	58,367.00
Special Education - Federal	8181, 8182	-	68,391.90	68,391.90	-	-	-	-	80,138.00	80,138.00
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	405,140.00	405,140.00	-	42,854.00	42,854.00	-	405,140.00	405,140.00
Total, Federal Revenues		-	531,898.90	531,898.90	-	57,698.00	57,698.00	-	543,645.00	543,645.00
3. Other State Revenues										
Special Education - State	StateRevSE	-	139,205.98	139,205.98	-	60,436.05	60,436.05	-	130,013.42	130,013.42
All Other State Revenues	StateRevAO	330,812.10	155,592.29	486,404.39	8,564.00	88,697.55	97,261.55	108,363.03	367,359.36	475,722.39
Total, Other State Revenues		330,812.10	294,798.27	625,610.37	8,564.00	149,133.60	157,697.60	108,363.03	497,372.78	605,735.81
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	89,564.00	-	89,564.00	39,354.66	-	39,354.66	89,564.00	-	89,564.00
Total, Local Revenues		89,564.00	-	89,564.00	39,354.66	-	39,354.66	89,564.00	-	89,564.00
5. TOTAL REVENUES		4,793,593.60	826,697.17	5,620,290.77	1,993,368.34	206,831.60	2,200,199.94	4,567,127.53	1,041,017.78	5,608,145.31
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,670,481.12	399,812.05	2,070,293.17	899,706.16	217,695.92	1,117,402.08	1,670,481.12	399,812.05	2,070,293.17
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	271,325.66	-	271,325.66	159,295.40	-	159,295.40	271,325.66	-	271,325.66
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		1,941,806.78	399,812.05	2,341,618.83	1,059,001.56	217,695.92	1,276,697.48	1,941,806.78	399,812.05	2,341,618.83
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	97,566.24	306,192.15	403,758.39	83,494.81	117,818.51	201,313.32	97,566.24	306,192.15	403,758.39

Non-certificated Support Salaries	2200	-	-	-	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	118,862.80	21,949.20	140,812.00	65,006.41	11,874.75	76,881.16	118,862.80	21,949.20
Other Non-certificated Salaries	2900	66,008.00	19,846.17	85,854.17	42,778.51	-	42,778.51	66,008.00	19,846.17
Total, Non-certificated Salaries		282,437.04	347,987.52	630,424.56	191,279.73	129,693.26	320,972.99	282,437.04	347,987.52
3. Employee Benefits									
STRS	3101-3102	363,984.77	76,364.10	440,348.87	194,397.21	39,705.15	234,102.36	363,984.77	76,364.10
PERS	3201-3202	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	52,002.53	32,418.32	84,420.85	29,677.19	13,051.09	42,728.28	52,002.53	32,418.32
Health and Welfare Benefits	3401-3402	312,041.55	-	312,041.55	160,351.54	(6,248.55)	154,102.99	312,041.55	-
Unemployment Insurance	3501-3502	10,186.64	5,899.70	16,086.34	5,804.66	1,386.40	7,191.06	10,186.64	5,899.70
Workers' Compensation Insurance	3601-3602	13,567.89	4,561.58	18,129.46	12,191.79	-	12,191.79	13,567.89	4,561.58
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	533.73	5,617.41	6,151.15	50.32	748.53	798.85	533.73	5,617.41
Total, Employee Benefits		752,317.10	124,861.12	877,178.22	402,472.71	48,642.62	451,115.33	752,317.10	124,861.12
4. Books and Supplies									
Approved Textbooks and Core Curricula Materials	4100	54,245.50	-	54,245.50	1,538.34	34,660.95	36,199.29	9,245.50	45,000.00
Books and Other Reference Materials	4200	13,937.16	-	13,937.16	1,989.68	-	1,989.68	9,937.16	-
Materials and Supplies	4300	18,049.20	100,826.00	118,875.20	9,013.95	46,621.87	55,635.82	22,049.20	100,826.00
Noncapitalized Equipment	4400	26,329.30	-	26,329.30	4,464.26	15,217.10	19,681.36	8,329.30	18,000.00
Food	4700	6,818.40	-	6,818.40	112.59	-	112.59	6,818.40	-
Total, Books and Supplies		119,379.56	100,826.00	220,205.56	17,118.82	96,499.92	113,618.74	56,379.56	163,826.00
5. Services and Other Operating Expenditures									
Subagreements for Services	5100	-	-	-	-	-	-	-	-
Travel and Conferences	5200	6,900.00	-	6,900.00	981.41	-	981.41	6,900.00	-
Dues and Memberships	5300	1,574.68	-	1,574.68	139.50	-	139.50	1,574.68	-
Insurance	5400	-	-	-	-	-	-	-	-
Operations and Housekeeping Services	5500	15,433.92	-	15,433.92	9,347.66	-	9,347.66	15,433.92	-
Rentals, Leases, Repairs, and Noncap. Improvements	5600	307,751.60	27,428.40	335,180.00	-	-	-	307,751.60	27,428.40
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	961,654.52	95,882.34	1,057,536.86	135,880.90	8,971.50	144,852.40	981,406.09	95,882.34
Communications	5900	21,867.73	-	21,867.73	5,253.71	-	5,253.71	21,867.73	-
Total, Services and Other Operating Expenditures		1,315,182.45	123,310.74	1,438,493.19	151,603.18	8,971.50	160,574.68	1,334,934.03	123,310.74
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)									
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	16,373.61	-	16,373.61	9,551.50	-	9,551.50	19,130.31	-
Total, Capital Outlay		16,373.61	-	16,373.61	9,551.50	-	9,551.50	19,130.31	-
7. Other Outgo									
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-
Debt Service:									
Interest	7438	-	-	-	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-	-	-	-

8. TOTAL EXPENDITURES										
		4,427,496.54	1,096,797.43	5,524,293.97	1,831,027.50	501,503.22	2,332,530.72	4,387,004.82	1,159,797.43	5,546,802.25
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		366,097.06	(270,100.26)	95,996.80	162,340.84	(294,671.62)	(132,330.78)	180,122.71	(118,779.65)	61,343.06
D. OTHER FINANCING SOURCES / USES										
1. Other Sources		8930-8979		-			-			-
2. Less: Other Uses		7630-7699		-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)										
		8980-8999		-	(294,671.62)	294,671.62	-	(118,779.65)	118,779.65	-
4. TOTAL OTHER FINANCING SOURCES / USES			-	-	(294,671.62)	294,671.62	-	(118,779.65)	118,779.65	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			366,097.06	(270,100.26)	95,996.80	(132,330.78)	-	(132,330.78)	61,343.06	(0.00)
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1		9791	2,109,492.58	-	2,109,492.58	2,180,272.58	-	2,180,272.58	2,180,272.58	-
b. Adjustments to Beginning Balance		9793, 9795	-	-	-	-	-	-	-	-
c. Adjusted Beginning Balance			2,109,492.58	-	2,109,492.58	2,180,272.58	-	2,180,272.58	2,180,272.58	-
2. Ending Fund Balance, June 30 (E + F.1.c.)			2,475,589.64	(270,100.26)	2,205,489.38	2,047,941.80	-	2,047,941.80	2,241,615.64	(0.00)
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)		9711		-			-			-
Stores (equals object 9320)		9712		-			-			-
Prepaid Expenditures (equals object 9330)		9713		-			-			-
All Others		9719		-			-			-
b. Restricted		9740		-		-	-	(0.00)		(0.00)
c. Committed										
Stabilization Arrangements		9750		-			-			-
Other Commitments		9760		-			-			-
d. Assigned										
Other Assignments		9780		-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties		9789		-			-			-
Unassigned/Unappropriated Amount		9790	2,475,589.64	(270,100.26)	2,205,489.38	2,047,941.80	-	2,047,941.80	2,241,615.64	-





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

Charter School Name: Sycamore Valley Academy
(continued) 0
CDS #: 54-10546-01125542
Charter Approving Entity: Tulare County Office of Education
County: Tulare
Charter #: 1382
Fiscal Year: 2023-24

					2nd Interim vs. 1st Interim Increase, (Decrease)	
Description	Object Code	1st Interim Budget (X)	Actuals thru 01/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	2,658,231.90	1,059,684.52	2,577,484.82	(80,747.09)	-3.04%
Education Protection Account State Aid - Current Year	8012	1,023,847.59	545,503.00	1,023,847.59	-	0.00%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	691,138.01	340,262.16	767,868.09	76,730.09	11.10%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		4,373,217.50	1,945,449.68	4,369,200.50	(4,017.00)	-0.09%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	58,367.00	14,844.00	58,367.00	-	0.00%
Special Education - Federal	8181, 8182	68,391.90	-	80,138.00	11,746.10	17.17%
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	405,140.00	42,854.00	405,140.00	-	0.00%
Total, Federal Revenues		531,898.90	57,698.00	543,645.00	11,746.10	2.21%
3. Other State Revenues						
Special Education - State	StateRevSE	139,205.98	60,436.05	130,013.42	(9,192.56)	-6.60%
All Other State Revenues	StateRevAO	486,404.39	97,261.55	475,722.39	(10,682.00)	-2.20%
Total, Other State Revenues		625,610.37	157,697.60	605,735.81	(19,874.56)	-3.18%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	89,564.00	39,354.66	89,564.00	-	0.00%
Total, Local Revenues		89,564.00	39,354.66	89,564.00	-	0.00%

5. TOTAL REVENUES		5,620,290.77	2,200,199.94	5,608,145.31	(12,145.46)	-0.22%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,070,293.17	1,117,402.08	2,070,293.17	-	0.00%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	271,325.66	159,295.40	271,325.66	-	0.00%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		2,341,618.83	1,276,697.48	2,341,618.83	-	0.00%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	403,758.39	201,313.32	403,758.39	-	0.00%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	
Clerical and Office Salaries	2400	140,812.00	76,881.16	140,812.00	-	0.00%
Other Non-certificated Salaries	2900	85,854.17	42,778.51	85,854.17	-	0.00%
Total, Non-certificated Salaries		630,424.56	320,972.99	630,424.56	-	0.00%
3. Employee Benefits						
STRS	3101-3102	440,348.87	234,102.36	440,348.87	-	0.00%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	84,420.85	42,728.28	84,420.85	-	0.00%
Health and Welfare Benefits	3401-3402	312,041.55	154,102.99	312,041.55	-	0.00%
Unemployment Insurance	3501-3502	16,086.34	7,191.06	16,086.34	-	0.00%
Workers' Compensation Insurance	3601-3602	18,129.46	12,191.79	18,129.46	-	0.00%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	6,151.15	798.85	6,151.15	-	0.00%
Total, Employee Benefits		877,178.22	451,115.33	877,178.22	-	0.00%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	54,245.50	36,199.29	54,245.50	-	0.00%
Books and Other Reference Materials	4200	13,937.16	1,989.68	9,937.16	(4,000.00)	-28.70%
Materials and Supplies	4300	118,875.20	55,635.82	122,875.20	4,000.00	3.36%
Noncapitalized Equipment	4400	26,329.30	19,681.36	26,329.30	-	0.00%
Food	4700	6,818.40	112.59	6,818.40	-	0.00%
Total, Books and Supplies		220,205.56	113,618.74	220,205.56	-	0.00%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	6,900.00	981.41	6,900.00	-	0.00%
Dues and Memberships	5300	1,574.68	139.50	1,574.68	-	0.00%
Insurance	5400	-	-	-	-	
Operations and Housekeeping Services	5500	15,433.92	9,347.66	15,433.92	-	0.00%

Rentals, Leases, Repairs, and Noncap. Improvements	5600	335,180.00	-	335,180.00	-	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,057,536.86	144,852.40	1,077,288.44	19,751.58	1.87%
Communications	5900	21,867.73	5,253.71	21,867.73	-	0.00%
Total, Services and Other Operating Expenditures		1,438,493.19	160,574.68	1,458,244.77	19,751.58	1.37%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major						
Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	16,373.61	9,551.50	19,130.31	2,756.70	16.84%
Total, Capital Outlay		16,373.61	9,551.50	19,130.31	2,756.70	16.84%
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		5,524,293.97	2,332,530.72	5,546,802.25	22,508.28	0.41%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		95,996.80	(132,330.78)	61,343.06	(34,653.73)	-36.10%
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		95,996.80	(132,330.78)	61,343.06	(34,653.73)	-36.10%

F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1		9791	2,109,492.58	2,180,272.58	2,180,272.58	70,780.00 3.36%
b. Adjustments/Restatements		9793, 9795	-	-	-	-
c. Adjusted Beginning Fund Balance			2,109,492.58	2,180,272.58	2,180,272.58	
2. Ending Fund Balance, June 30 (E + F.1.c.)			2,205,489.38	2,047,941.80	2,241,615.64	
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)		9711	-	-	-	-
Stores (equals object 9320)		9712	-	-	-	-
Prepaid Expenditures (equals object 9330)		9713	-	-	-	-
All Others		9719	-	-	-	-
b. Restricted		9740	-	-	(0.00)	(0.00) New
c. Committed						
Stabilization Arrangements		9750	-	-	-	-
Other Commitments		9760	-	-	-	-
d. Assigned						
Other Assignments		9780	-	-	-	-
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	-	-	-	-
Unassigned/Unappropriated Amount		9790	2,205,489.38	2,047,941.80	2,241,615.64	36,126.27 1.64%

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

Charter School Name: Sycamore Valley Academy
(continued) 0
CDS #: 54-10546-01125542
Charter Approving Entity: Tulare County Office of Education
County: Tulare
Charter #: 1382
Fiscal Year: 2023-24

This charter school uses the following basis of accounting:

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

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

Description	Object Code	FY 2023-24			Totals for 2024-25	Totals for 2025-26
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	2,577,484.82	0.00	2,577,484.82	2,625,818.26	2,714,545.79
Education Protection Account State Aid - Current Year	8012	1,023,847.59	0.00	1,023,847.59	1,037,130.35	1,065,443.49
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	767,868.09	0.00	767,868.09	771,962.58	771,962.58
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		4,369,200.50	0.00	4,369,200.50	4,434,911.19	4,551,951.86
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	0.00	58,367.00	58,367.00	58,367.00	58,367.00
Special Education - Federal	8181, 8182	0.00	80,138.00	80,138.00	86,119.06	86,578.27
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	405,140.00	405,140.00	42,854.00	42,854.00
Total, Federal Revenues		0.00	543,645.00	543,645.00	187,340.06	187,799.27
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	130,013.42	130,013.42	139,716.90	140,461.91
All Other State Revenues	StateRevAO	108,363.03	367,359.36	475,722.39	631,458.04	623,188.49
Total, Other State Revenues		108,363.03	497,372.78	605,735.81	771,174.94	763,650.40
4. Other Local Revenues						

All Other Local Revenues	LocalRevAO	89,564.00	0.00	89,564.00	78,290.00	78,290.00
Total, Local Revenues		89,564.00	0.00	89,564.00	78,290.00	78,290.00
5. TOTAL REVENUES		4,567,127.53	1,041,017.78	5,608,145.31	5,471,716.19	5,581,691.53
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,670,481.12	399,812.05	2,070,293.17	2,070,293.17	2,132,401.97
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	271,325.66	0.00	271,325.66	271,325.66	279,465.43
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		1,941,806.78	399,812.05	2,341,618.83	2,341,618.83	2,411,867.40
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	97,566.24	306,192.15	403,758.39	403,758.39	415,871.14
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	118,862.80	21,949.20	140,812.00	140,812.00	145,036.36
Other Non-certificated Salaries	2900	66,008.00	19,846.17	85,854.17	85,854.17	88,429.80
Total, Non-certificated Salaries		282,437.04	347,987.52	630,424.56	630,424.56	649,337.30

Description	Object Code	FY 2023-24			Totals for	Totals for
		Unrestricted	Restricted	Total	2024-25	2025-26
3. Employee Benefits						
STRS	3101-3102	363,984.77	76,364.10	440,348.87	440,348.87	453,559.33
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	52,002.53	32,418.32	84,420.85	84,420.85	86,953.48
Health and Welfare Benefits	3401-3402	312,041.55	0.00	312,041.55	312,041.55	321,402.80
Unemployment Insurance	3501-3502	10,186.64	5,899.70	16,086.34	16,086.34	16,568.93
Workers' Compensation Insurance	3601-3602	13,567.89	4,561.58	18,129.46	18,129.46	18,673.35
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	533.73	5,617.41	6,151.15	6,151.15	6,335.68
Total, Employee Benefits		752,317.10	124,861.12	877,178.22	877,178.22	903,493.57
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	9,245.50	45,000.00	54,245.50	64,400.32	31,327.78
Books and Other Reference Materials	4200	9,937.16	0.00	9,937.16	10,334.65	10,644.68
Materials and Supplies	4300	22,049.20	100,826.00	122,875.20	97,661.34	99,444.52
Noncapitalized Equipment	4400	8,329.30	18,000.00	26,329.30	26,329.30	26,329.30
Food	4700	6,818.40	0.00	6,818.40	6,818.40	6,818.40
Total, Books and Supplies		56,379.56	163,826.00	220,205.56	205,544.00	174,564.69
5. Services and Other Operating Expenditures						

Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	6,900.00	0.00	6,900.00	6,900.00	6,900.00
Dues and Memberships	5300	1,574.68	0.00	1,574.68	1,574.68	1,574.68
Insurance	5400	0.00	0.00	0.00	0.00	0.00
Operations and Housekeeping Services	5500	15,433.92	0.00	15,433.92	15,774.20	16,039.61
Rentals, Leases, Repairs, and Noncap. Improvements	5600	307,751.60	27,428.40	335,180.00	331,589.00	327,875.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	981,406.09	95,882.34	1,077,288.44	986,679.63	1,016,223.25
Communications	5900	21,867.73	0.00	21,867.73	22,742.44	23,424.72
Total, Services and Other Operating Expenditures		1,334,934.03	123,310.74	1,458,244.77	1,365,259.95	1,392,037.26
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	19,130.31	0.00	19,130.31	21,887.01	21,887.01
Total, Capital Outlay		19,130.31	0.00	19,130.31	21,887.01	21,887.01
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	0.00	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		4,387,004.82	1,159,797.43	5,546,802.25	5,441,912.57	5,553,187.22
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		180,122.71	(118,779.65)	61,343.06	29,803.62	28,504.31

Description	Object Code	FY 2023-24			Totals for 2024-25	Totals for 2025-26
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts						

(must net to zero)		8980-8999	(118,779.65)	118,779.65	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES			(118,779.65)	118,779.65	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			61,343.06	(0.00)	61,343.06	29,803.62	28,504.31
F. FUND BALANCE, RESERVES							
1. Beginning Fund Balance							
a. As of July 1		9791	2,180,272.58	0.00	2,180,272.58	2,241,615.64	2,271,419.26
b. Adjustments to Beginning Balance		9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance			2,180,272.58	0.00	2,180,272.58	2,241,615.64	2,271,419.26
2. Ending Fund Balance, June 30 (E + F.1.c.)			2,241,615.64	(0.00)	2,241,615.64	2,271,419.26	2,299,923.58
Components of Ending Fund Balance:							
a. Nonspendable							
Revolving Cash (equals object 9130)		9711	0.00	0.00	0.00		
Stores (equals object 9320)		9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)		9713	0.00	0.00	0.00		
All Others		9719	0.00	0.00	0.00		
b. Restricted		9740	0.00	(0.00)	(0.00)		
c. Committed							
Stabilization Arrangements		9750	0.00	0.00	0.00		
Other Commitments		9760	0.00	0.00	0.00		
d. Assigned							
Other Assignments		9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated							
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount		9790	2,241,615.64	0.00	2,241,615.64	2,271,419.26	2,299,923.58